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PORTO RICO  
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REPORT  
OF THE  
GOVERNOR  
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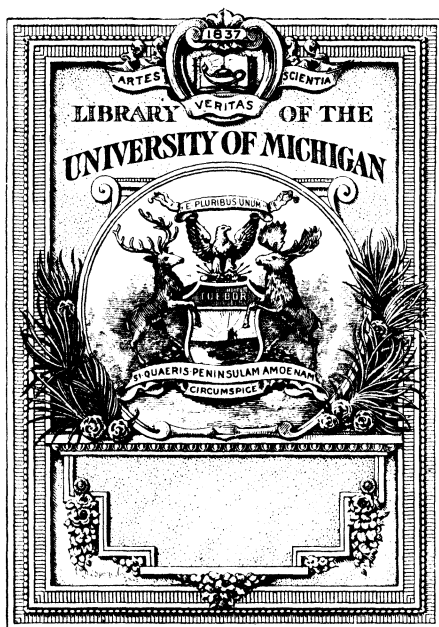
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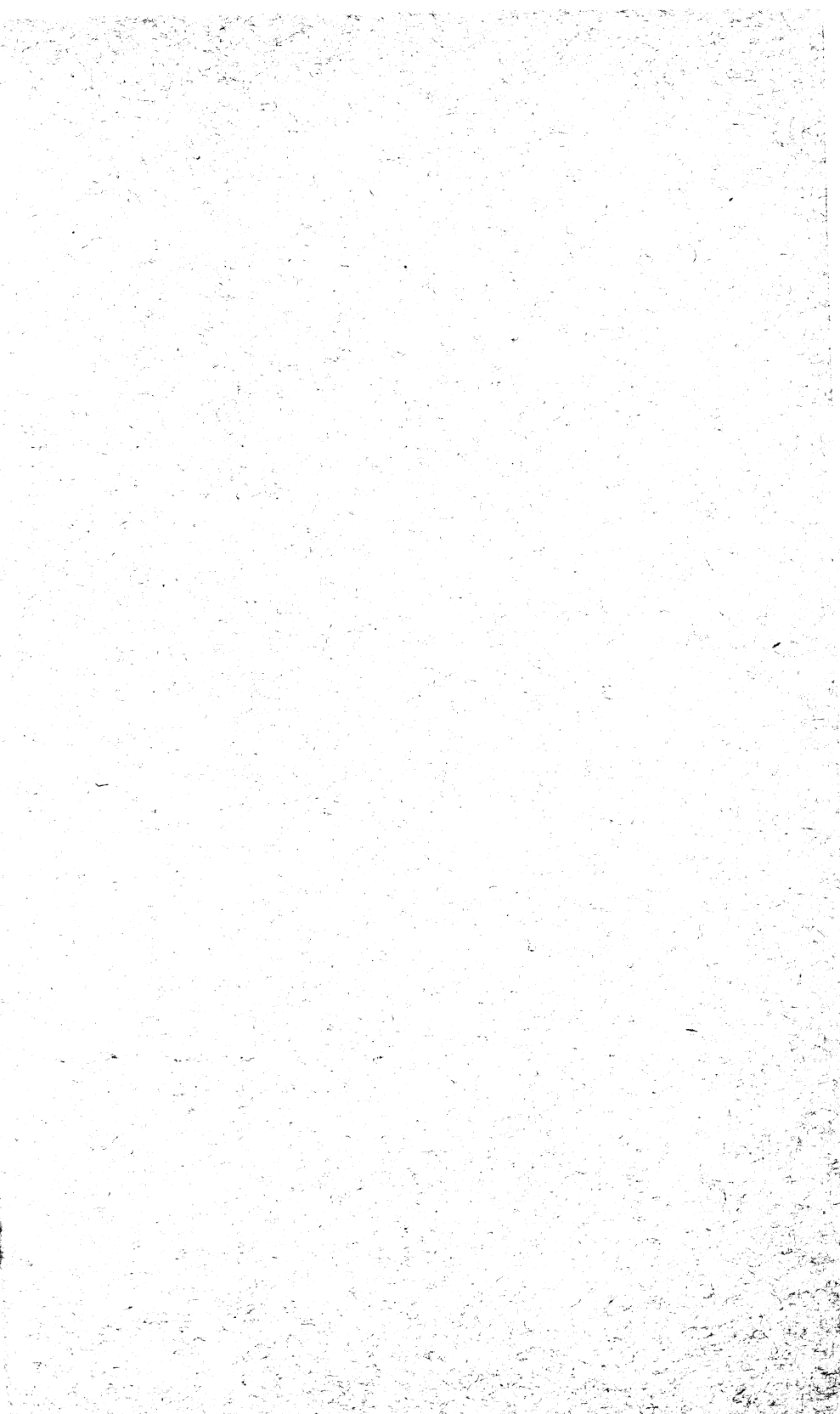






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FIRST ANNUAL REPORT

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OF

CHARLES H. ALLEN,

GOVERNOR OF PORTO RICO,

COVERING THE PERIOD

FROM MAY 1, 1900, TO MAY 1, 1901.

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RESPECTFULLY SUBMITTED TO

HON. WILLIAM McKINLEY,

PRESIDENT OF THE UNITED STATES,

Through the Hon. JOHN HAY, Secretary of State.

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MAY 1, 1901.

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WASHINGTON:

GOVERNMENT PRINTING OFFICE.

1901.





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## LETTER OF TRANSMITTAL.

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EXECUTIVE MANSION, PORTO RICO,

*San Juan, P. R., May 1, 1901.*

SIR: I have the honor to transmit herewith my first annual report. By the terms of "An act temporarily to provide revenue and a civil government for Porto Rico, and for other purposes," it is prescribed that the governor "shall annually, and at such other times as he may be required, make an official report of the transactions of the government in Porto Rico, through the Secretary of State, to the President of the United States." This act was approved on the 12th of April, 1900, and by its terms went into effect on the 1st day of May thereafter. Having been installed on the 1st of May, 1900, the report submitted covers the first year of my administration.

It is believed that the matters of fact stated and the statistical information furnished are substantially correct, and are sufficiently explicit for all ordinary requirements. For convenience the report is divided into topics, referring to the different subjects considered. Most of the statistics are included in the appendix, covering special reports from the heads of the several departments of the insular government and other pertinent matters.

Hoping that it may be found to be not only in compliance with the law, but of some use to the National Government, the report is respectfully submitted.

Very respectfully,

CHAS. H. ALLEN,  
*Governor of Porto Rico.*

The PRESIDENT,  
(Through the Secretary of State),  
*Washington, D. C.*



REPORT  
OF THE  
GOVERNOR OF PORTO RICO.

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EXECUTIVE MANSION,  
*Porto Rico, May 1, 1901.*

SIR: The law demands a report of the transactions of the government in Porto Rico to be made annually, and oftener if required. In compliance therewith, I have the honor to submit the following statement, through the honorable Secretary of State:

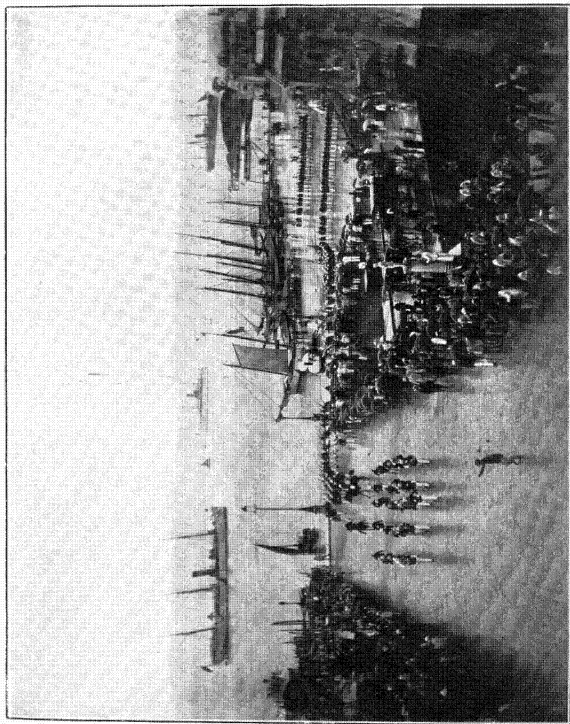
Introductory to the events which have transpired in this island during the past year, a backward glance may be taken to the landing of the American army of occupation on the 25th of July, 1898. Porto Rico at that time presented an easy conquest. A very brief campaign of nineteen days, from the landing at Guanica until the signing of the protocol, sufficed to place more than half the island in our possession. Had the truce, which resulted in peace, been deferred ten or fifteen days longer, it is very probable that the Spanish troops would have been confined to the islet of San Juan, or perhaps have capitulated. However, after five or six small but sharp engagements, hostilities were terminated by the President's proclamation announcing the truce, and the forces on both sides remained in statu quo until the evacuation, on the 18th of October following.

On the completion of the transfer of the island to American control, the Department of Porto Rico was created, and Maj. Gen. John R. Brooke was placed in command and at the same time made military governor. He was succeeded in these capacities, on the 6th of December, 1898, by Maj. Gen. Guy V. Henry, and he in turn, on the 9th of May, 1899, by Brig. Gen. George W. Davis, who held the position of military governor until, under the act of Congress, the civil government was put in force, on the 1st of May, 1900.

It will be noted that the organic act received the Executive approval on the 12th day of April, 1900, only eighteen days prior to the date fixed therein for the civil government, for which it provided to be put in operation. The governor's commission was signed by the President

on the 18th of April. Very brief indeed was the time allowed for any preparation for the duties devolving on him, as the governor sailed from Washington City for this island on the 21st of the same month. Reaching San Juan, the capital, on the 27th of April at 10 o'clock in the forenoon, he landed at noon. The military governor, General Davis, visited the ship and accompanied the civil governor-elect to the *Marina*, where they stepped ashore in a drenching rain. Notwithstanding the downpour the neighboring buildings and streets were thronged with people, all seemingly bent on according the new official a hearty welcome. The insular police, an organization somewhat resembling the Spanish "guardia civil," together with the Porto Rican regiment, under Colonel Buchanan, were drawn up in military array and passed in review. The military and civil governors drove directly to the executive mansion, a commodious building near the center of the city, overlooking the entrance to the bay. This has since been the official residence of the governor, where all executive business is transacted, and is the place of meeting of the executive council. The old "throne room" is used for that democratic purpose.

Before leaving the city of Washington the method of putting in operation the organic act, in accordance with its terms, was discussed with considerable earnestness and some anxiety, without, however, reaching any definite conclusion in regard to a proper programme. As much thought was given to the subject as the time available would allow. It may be recalled that the military government of Porto Rico was modeled on the old Spanish organization—in fact, was only a modification of it—and military officers were holding nearly all the civil offices throughout the island; and that, according to the statutes of the United States, no military officer could hold a civil position, even though he received no salary for it, without forfeiting his commission in the Army. It had been reported from Porto Rico that there would be difficulty in securing at once suitable persons to fill the important offices as heads of the several departments. To meet this difficulty a joint resolution had been introduced in Congress, in the latter part of April, empowering military officers to continue the holding of civil positions for a brief and limited period, thus giving opportunity to continue the functions of government temporarily with the aid of those officers who were supposed from practice to have become experienced in their work until such time as the proper authorities might be able to make a selection of competent civilians. This joint resolution passed the Senate without delay, but was under discussion in the House of Representatives at the date of departure of the civil governor-elect for the island. Upon landing at San Juan the first inquiry was as to the fate of this joint resolution. No telegram had been received however, throwing any light upon the subject. This silence naturally increased the perplexities of the situation. Only three days remained



LANDING OF GOVERNOR ALLEN, APRIL 27, 1900.





within which to prepare for the organization of the civil government. The governor-elect was the only civil officer as yet chosen to fulfill the many duties prescribed by the organic act. In the absence of experienced persons the problem presented was to find competent civilians to discharge these official duties temporarily, and to devise some legal method of inducting them into office. In its solution, aid was sought from the military commander, and much thought was bestowed on the question in all its bearings. The civil government had to be established, within two or three days, without the aid of the experienced incumbents then holding administrative and civil positions, owing to their inability under the law to continue longer than the 30th of April.

The organic act provided "That the laws and ordinances now in force shall continue in full force and effect, except as altered, amended, or modified hereinafter, or as altered or modified by military orders and decrees in force when this act shall take effect," etc. This proved the key to the whole intricate situation, and by an application of this provision the perplexing problem was solved. Under the act of Congress it was clearly within the authority of the military governor at any time during the month of April so to alter, amend, or modify by military orders the scheme and personnel of the existing government as to make them conform, as far as possible, to the proposed organization of the civil government as contemplated by the organic law. Since Congress had not at this time passed the joint resolution above mentioned, and none but civilians could fill the civil offices, the military governor, upon the recommendation of the civil governor-elect, promulgated and published a military order changing the existing system of government so as to make it conform to the system adopted by Congress. Competent, careful, and discreet persons were selected who expressed themselves as willing to serve as acting officers pending the making of permanent appointments to the several positions, as the law required. Such an order was properly prepared and the necessary acting officers selected. (See General Orders, No. 102, in Appendix, Chapter X).

On the evening of the 30th of April, 1900, no message having been received from Washington signifying the passage of the joint resolution, the military commander, General Davis, issued the order. The gentlemen selected assembled at the executive mansion and took the oaths of office. They were the following: N. B. K. Pettingill, as acting secretary; A. F. Odlin, as acting attorney-general; J. H. Hollander, as acting treasurer; J. R. Garrison, as acting auditor; Cayetano Coll y Toste, as acting commissioner of the interior; Dr. George Groff, as acting commissioner of education.

Thus there was on the night of the 30th of April, 1900, a *de facto* government of competent persons, in no way disqualified, ready to be

recognized and employed by the civil governor, so soon as he should be inaugurated on the following morning. The want of any pertinent precedent was gravely felt in all these proceedings.

The peculiar situation of the island of Porto Rico, acquired as it had been by a treaty, which left the whole future disposition of the country and its people, with their government, laws, and usages in the hands of the American Congress, to be disposed of as might appear to be right and proper, had no parallel in the previous history of our country known to those intrusted with the organization of this new government. The act of Congress is very brief, and makes no direction of the manner in which the military was to be superseded by the civil government. The natives of the island speaking a foreign language were unaccustomed to self-government and strangers to free institutions. Taken altogether, therefore, the governor considers himself fortunate that this way was open to surmount the obstacles and clear the way for the easy transition from military to civil authority. He takes this occasion to acknowledge the valuable assistance rendered him by General Davis, and the cheerful services performed by the gentlemen who accepted the temporary appointments at his hands. His gratitude is tendered them for their timely aid on this occasion.

The transactions of the first year are naturally divided into three periods, which may be called the transition, the formative, and the progressive periods. These will be taken up in their chronological order.

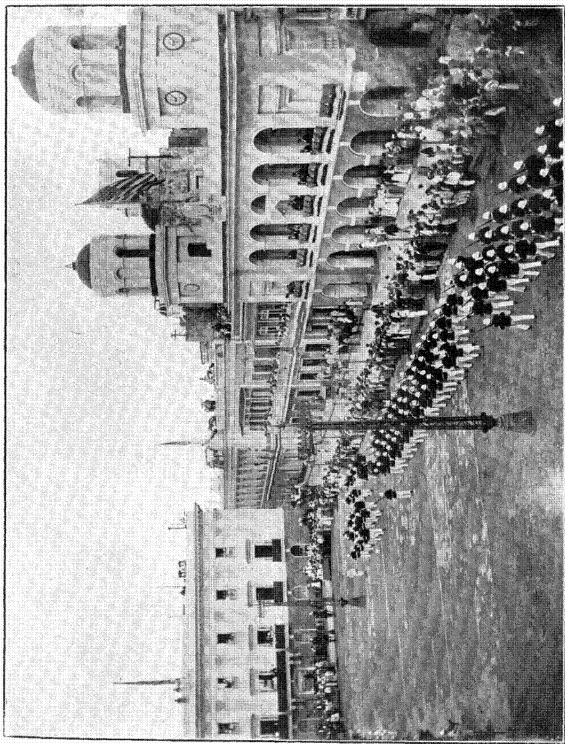
The transition period begins with the close of the military government and the inauguration of the civil government on the 1st of May, 1900, and ends with the formal organization of the executive council on the 28th of June following.

The formative period begins with the organization of the executive council, and continues through their labors, in connection with the governor, passing the election of delegates provided for in the organic act, which occurred on the 6th day of November, 1900, down to the organization of the legislative assembly on the 3d of December.

The progressive period begins with the organization of the assembly and continues through the session and from the adjournment of the legislative assembly, along the subsequent events, down to the present date.

#### TRANSITION PERIOD.

At 9 o'clock on the morning of the 1st of May, 1900, after reviewing an impressive military and naval parade, in company with the commanding general, from the balcony of the city hall, on the principal plaza of the capital, the governor returned to the executive mansion, escorted by the municipal council of San Juan, when the inaugural ceremonies immediately took place. (See programme in Appendix,



CITY HALL AND PLAZA, SAN JUAN.



Chapter XI.) On the temporary platform which had been erected at the end of Fortaleza street, just in front of and adjoining the executive mansion, and in the contiguous council chambers, about 300 prominent residents of the island were assembled, consisting of the judiciary, officials of the retiring military government, and of the Army and Navy, the clergy, foreign consuls, representatives of the press, and other distinguished citizens. The streets and roofs about were thronged with an interesting multitude, who followed up the inaugural procession and filled all the vacant space as far as the voice could reach.

General Davis, in presenting the civil governor, made a brief and appropriate address, which was at once followed by an invocation pronounced by the Right Rev. James H. Blenk, bishop of Porto Rico. Then, at 11 o'clock, the oath of office prescribed by the statutes of the United States was administered to the governor by Hon. José Severo Quinones, chief justice of the supreme court, and immediately thereafter the appropriate salute was fired from the forts and the war vessels lying at anchor in the harbor. Chief Justice Quinones then made an address of welcome on behalf of the people of Porto Rico. At its conclusion the civil governor, being introduced by the commanding-general, delivered his inaugural address. All these discourses are set forth in the Appendix, Chapter XI.

At the close of the governor's address a benediction was pronounced by Chaplain H. A. Brown, United States Army, and the Eleventh United States Infantry Band played the Star Spangled Banner, which concluded these interesting ceremonies. An informal reception followed, in which a large number of persons were presented to the governor. Throughout the whole day the best of order prevailed.

The army officers having been relieved from all civil duties by the commanding general of the military department, with one or two exceptions, never thereafter held any civil office in Porto Rico, although the joint resolution empowering them to do so, if necessary, passed Congress on the 30th of April, and received the executive approval on the 1st of May. The information of the passage of this resolution reached the island at 5 o'clock on May 1, after the civilian officers were installed in their respective places. And as events proved it was perhaps fortunate that the change was made at once and civil officers placed in charge of all the branches of the government at the same time. It is true none of the officers acting temporarily were appointed in the manner required by the organic act, but they constituted a *de facto* if not a *de jure* government, and were recognized as such, at least for the time being.

A proclamation was issued announcing the establishment of the civil government with the acting officers who had been appointed the day

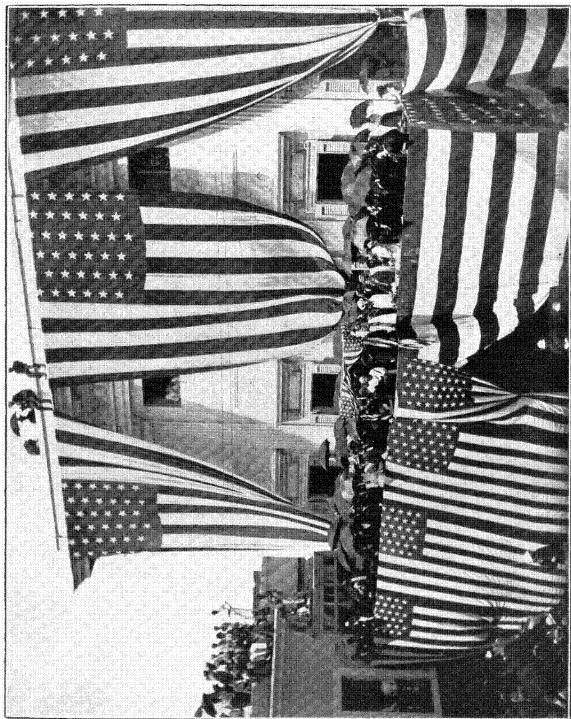
previous by the military commander. This proclamation will be found in the Appendix, Chapter XII. Thus were the wheels of government set in motion and everything rolled on smoothly. Gradually, by dint of extraordinary efforts and the exercise of some patience, matters began to assume proper shape, and to be arranged in something like an orderly system.

Two of the acting officers were appointed and confirmed to the offices which they had accepted temporarily, Mr. Hollander as treasurer and Mr. Garrison as auditor. They still discharge those duties. On the 19th of May Hon. W. H. Hunt, from the supreme bench of Montana, was appointed by the President and confirmed by the Senate as secretary. He came to the island promptly, reaching San Juan on the 8th of June and qualified immediately. He assumed the burdens of his office on the 9th, relieving the acting secretary. He has continued constantly to discharge his numerous and exacting duties most satisfactorily up to the present time. And to his painstaking care, his wide experience, and his great capacity for hard work and administration much is due.

The formation of the executive council was of course one of the first matters to claim attention. Finding two political parties in the island, divided altogether on local issues, without regard to the principles which align parties in the United States, names from both of these parties were submitted to the President and from these he selected and appointed the five members of the council, who were required by the organic act to be natives of Porto Rico. These were promptly confirmed by the Senate. On the 11th of June a cablegram from the President announced the appointment of the following persons to the offices yet remaining to be filled:

William H. Elliott, of Indiana, commissioner of the interior; Martin G. Brumbaugh, of Pennsylvania, commissioner of education; John A. Russell, of Illinois, attorney-general; José Severo Quinones, of Porto Rico, chief justice of the supreme court; Louis Sulzbacher, of Missouri, José C. Hernandez, of Porto Rico, José M. Figueras, of Porto Rico, and Rafael Nieto Abeille, of Porto Rico, associate justices of the supreme court; William H. Holt, of Kentucky, United States district judge; Noah B. K. Pettingill, of Porto Rico, United States district attorney; Edward S. Wilson, of Ohio, United States marshal; Samuel C. Bothwell, of <sup>Ohio</sup>~~Porto Rico~~, marshal of supreme court.

According to the organic act, the secretary of Porto Rico, the attorney-general, the treasurer, the auditor, the commissioner of the interior, and the commissioner of education are ex officio members of the executive council. Those councilors appointed by the President from citizens of Porto Rico and natives of the island were José C. Barbosa, of San Juan; Rosendo Matienzo Cintron, of Ponce; José de Diego, of Mayaguez; Manuel Camuñas, of Fajardo, and Andres Crosas, of San Juan.

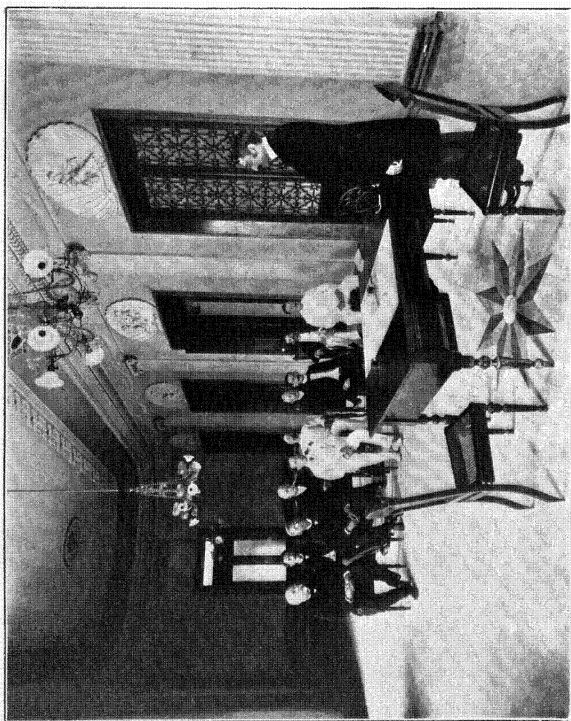


THE INAUGURATION OF GOVERNOR ALLEN.









ORGANIZATION OF THE EXECUTIVE COUNCIL.

Two of the Porto Ricans were Federals, two were Republicans, and one Independent. On being duly notified, all the members of the executive council accepted the positions to which they had been chosen.

As the fiscal year expires on the 30th of June each year, and that date was fast approaching, it was necessary that the budget for the incoming year should be prepared without delay. This duty, of course, under existing circumstances, devolved on the governor. Great care was taken and all available sources of information were explored, and finally a budget was arranged, sufficiently comprehensive to cover the running expenses economically, and it was duly promulgated. It was impracticable to convene the executive council to assist in this work; but afterwards, when it had been organized, the budget was laid before that body and received its unanimous concurrence. Acquaintance with the requirements of the civil government and its probable revenues being very limited, from lack of experience and want of precedents, it was deemed necessary to reserve the right to alter, amend, or enlarge the budget as the exigencies of the government might demand.

The first meeting of the executive council was held in the council chamber at the executive mansion on Thursday, the 28th of June, at 10 o'clock a. m. All the members were present except Messrs. Russell and Brumbaugh, who had not yet reached the island.

The Porto Rican members received their commissions and were sworn into office, the oath being administered by Judge Franco, of the municipal court. A permanent organization of the council was at once effected, Hon. W. H. Hunt, the insular secretary, being unanimously chosen president. The first business before the council was the consideration of the annual budget submitted by the governor, which received unanimous approval. The message of the governor recognizing the council and submitting the annual budget for its acquiescence will be found in the Appendix, Chapter XIII. The meeting was very interesting and entirely harmonious.

On the following day, the 29th of June, the supreme court of Porto Rico was duly organized, with all the members, except Judge Sulzbacher, present. Mr. Russell, the attorney-general, reached the island on the 12th of July, and at once entered upon the duties of his office, relieving Mr. Odlin. Judge Holt, of the United States district court, Judge Sulzbacher, of the insular supreme court, and Mr. Brumbaugh, commissioner of education, arrived on the 4th of August, and assumed charge of their respective offices on the Monday following. This completed the personnel of the insular government, and here closes the transition period in its history.

The formative period may be considered as beginning with the organization of the executive council, on the 28th of June, as that fact more particularly marks the change in the current of events, although the delay in arrival of some of the other officers and in the

complete organization of some other departments causes the first period to overlap the second in some particulars. The active work of administration, covering not only the routine of official duties, but the careful planning of ways and means to carry out the directions of the organic act, was entered upon promptly and pushed along with alacrity. One of the first important duties devolving upon the administration after the organization of the executive council was to prepare for the general election required to be held for the choice of delegates to the legislative assembly, and also of a resident commissioner to the United States. During those early days there was a great deal of political excitement throughout the island, and the American members of the administration were naturally very much concerned that public order should be maintained and that the election should be provided for and held, and the legislative assembly organized with as little nervous excitement on the part of the people as possible.

The date on which the commissioner should be chosen being fixed by law on the first Tuesday after the first Monday of November, synchronous with the general election in the United States, it was considered to be wise and economical to hold the general election in Porto Rico on the same date; and accordingly it was so ordered. It was enacted in the organic law that the island should be divided into 7 districts, and that each district should be represented by 5 delegates, thus making the house of delegates to consist of 35 members. The legislative assembly was to be composed of two houses, the upper being the executive council and the lower being the house of delegates. The council, being already organized, was charged with the duty of providing for the election of the members of the other chamber, to complete the assembly. Obviously the first step which the council had to take, after fixing the date of election, was to divide the island into 7 districts, as the law required. This apparently simple matter proved a very serious and intricate one. After careful consideration it was thought best to refer the question to a special committee, composed of the 5 Porto Rican members. Party feeling among the people was very pronounced, and the popular excitement had permeated all classes and penetrated the council chamber itself. The committee, as thus constituted, was composed of 2 Federals, 2 Republicans, and 1 Independent. After due consideration in the committee, three plans were presented to the executive council, and two days were devoted to debate upon the various propositions involved in the reports. Finally, when the council was called upon to choose a plan, that of Mr. Crosas, the independent member of the committee, was selected by a vote of 9 to 2.

The two Federal members of the council, Messrs. Camuñas and De Diego, were greatly disappointed that their plan was not accepted and

at once threatened to resign, which they accordingly did on the next day, the 6th of September, by forwarding their resignations directly to the President by cable. Their resignations were promptly accepted and they were duly notified. These vacancies were not filled for more than two months, and matters moved on in the council with much more harmony.

It was the unchanging purpose of those intrusted with the details of conducting the election, and kindred matters of importance, to consider, as far as they could properly do so, both of the insular political parties. This course was consistently followed. The leaders of each party were asked from time to time to furnish to the appointing power a list of names from their several partisans to fill the various official positions. Selections were made from these lists, giving to each party as far as possible equal representation. As soon as the island had been divided into proper districts in accordance with law the next step in the regular course of procedure was to prepare an election order suited to the condition of affairs and the genius of these people, so simple in its terms as to be easily understood, and sufficiently complete in its requirements to repress and restrain, to the utmost, fraud and dishonesty. The task was by no means an easy one, but honest hearts and willing hands came to the aid of active minds in the council with most excellent results.

The election laws of the various States were consulted and portions of each were selected and modified so as to meet the existing conditions, and an election order was produced which, as shown by experience, has worked well, and which is thought to be the equal in merit of any election law in any of the United States. It prescribed the qualifications of the voters, and provided for supervisors of elections and district and precinct officers. It subdivided the 7 districts into 219 polling precincts, and prescribed the duties of all the officers charged with holding the election. Few, if any, defects were found in the working of the order on the important day of its trial at the polls.

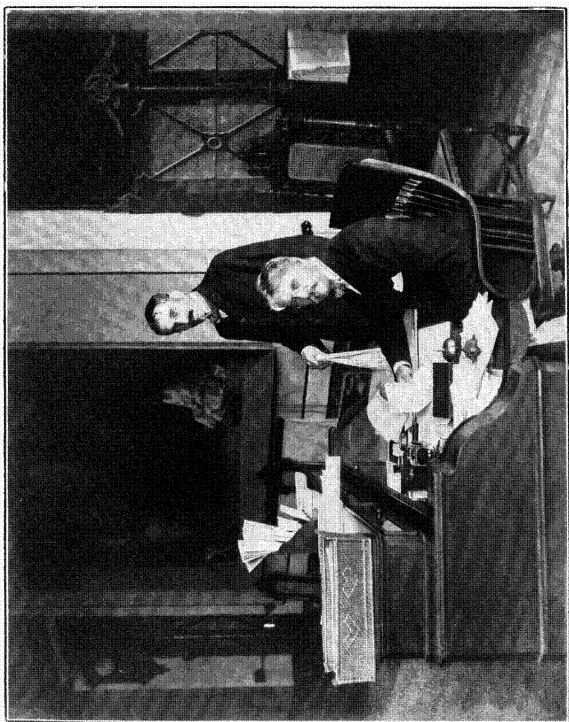
But the duties of the executive council in regard to the election did not cease with the promulgation of the order. A complete registration of voters was indispensable under the electoral system desired and in compliance with the very mild restrictions which had been placed upon the privilege of suffrage. Such a registration of voters was provided for in the order of the council for the "registration of electors," passed and promulgated on the 1<sup>st</sup> of September. It was appropriately adjusted to the terms of the election order, and, while permitting every qualified voter to cast his ballot and requiring it to be counted, was designed to prevent the reception of any illegal vote on election day or tampering with the returns thereafter. All of these purposes proved to have been accomplished when tested at the

polls in actual practice. The preparation of these regulations for the registration of the electors and the conduct of the election was the result of careful and intelligent effort on the part of Judge Hunt, and reflects great credit upon that excellent officer. But the legislative duties of the council in preparing for the election, while the most important, were by no means the most difficult of their labors. The smaller details of the administration and execution of these orders had to be continually watched and supervised by the council or its election committee.

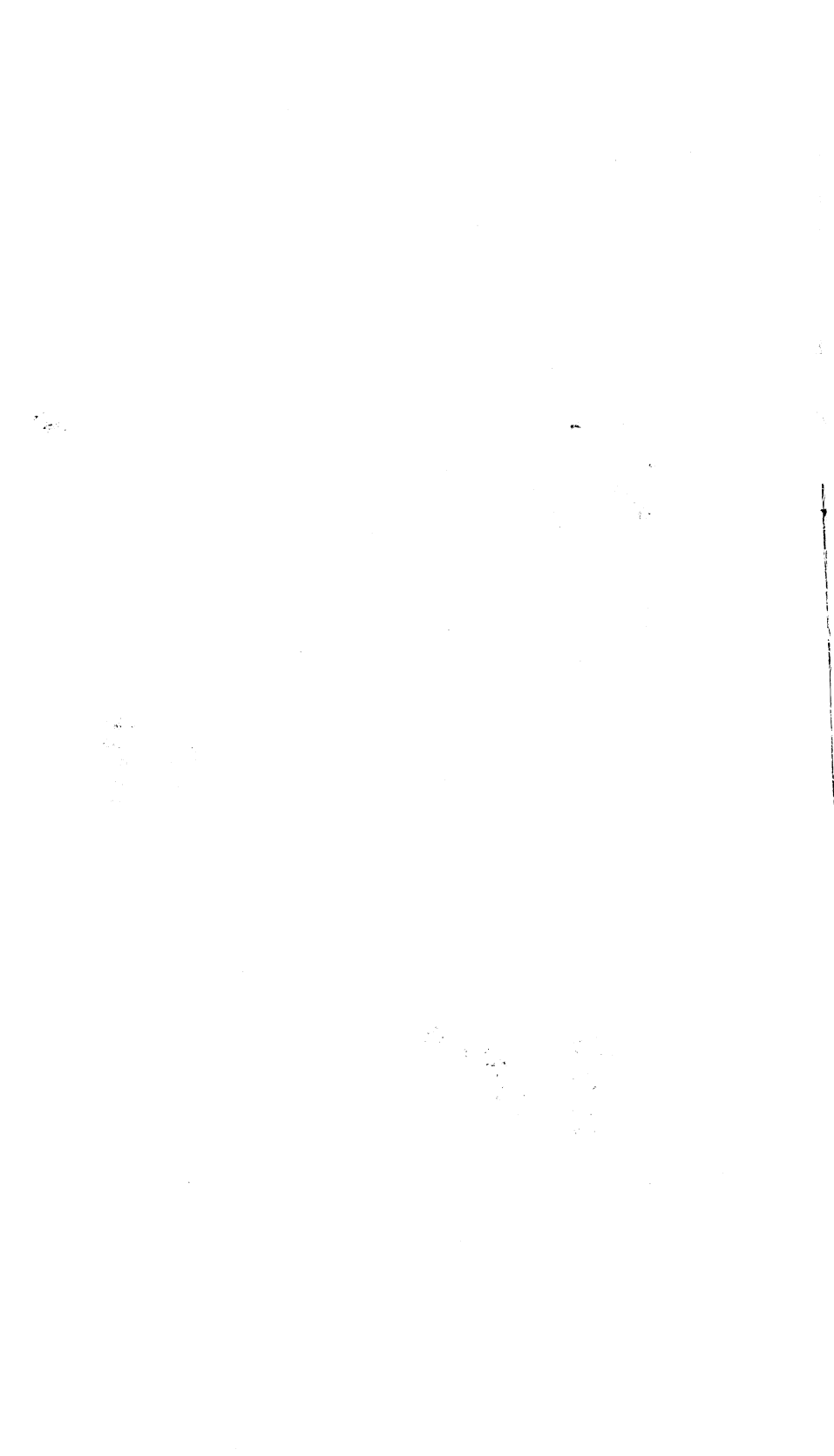
In addition to the appointment of the supervisor of election, the district boards, the precinct officers, and polling clerks, constant instruction had to be given many of them in their duties. Cards of advice and explanations, registration blanks, and numberless circulars of information were necessarily issued to teach these officers their functions, and the matters seemed almost to resolve themselves into an electoral kindergarten, so simple were some of the queries propounded. But the council showed a cheerful compliance with all demands made upon its time and patience, which was the more readily extended from a consideration of the strangeness of these methods to this people, and their earnest desire evinced to follow the proper course, and the readiness and intelligence which they brought to the acquisition of the knowledge required. And finally the success of their labors was a fitting and sufficient reward for all engaged in this work. No frauds were practiced and no contests made when the registration and election had been completed and the final result declared.

About the middle of September the political rancor and excitement had reached their flood tide. Articles calculated to stir the basest passions had been published in various newspapers in different towns, and personal encounters between individual members of the two parties were far too common. This condition of affairs culminated in an incipient riot, which occurred in the streets of the capital on the night of the 14th of September. Many shots were fired, most of them into the air, but fortunately nobody was wounded. The whole affair seemed to have been gotten up for political effect. There were, on the part of the executive, many anxious days and wakeful nights during this period, but the popular excitement gradually subsided, people began to take a more reasonable view of the situation, the baser sort were held in check, the better class regained their influence, public order was restored and maintained, and the march of progress was resumed and went steadily forward.

Immediately preceding the election the air was filled with rumors of various sorts as to the direful things that were to occur in the various municipalities on election day. Men, whose judgment was ordinarily to be relied upon, came in numbers to the executive mansion to insist with great earnestness that United States soldiers should be

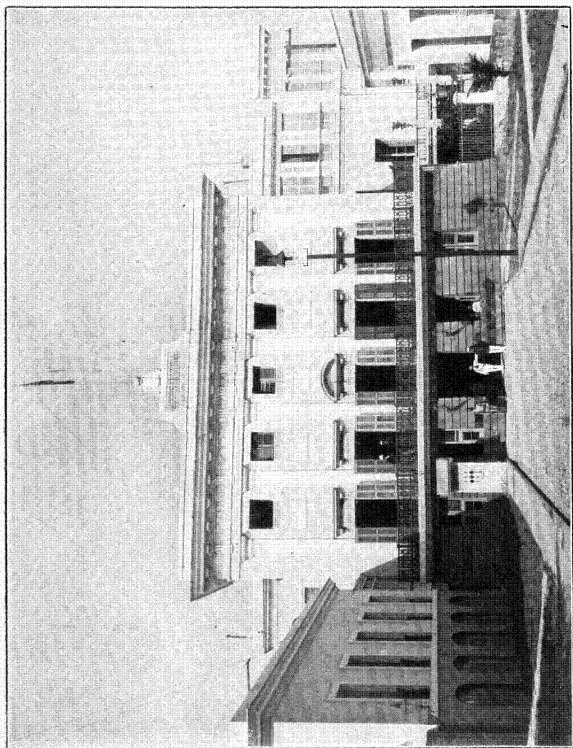


THE GOVERNOR AND SECRETARY OF PORTO RICO.









EXECUTIVE MANSION.

stationed in the various polling places throughout the island. But a careful study of the situation convinced the administration that nothing could be more unwise than to place soldiers with rifles and bayonets at the voting precincts. And it was candidly believed that if the first election, with its object lesson in civil government under a Republic, could be held, even at the cost of a few broken heads, it would be purchased cheaply enough if it could be conducted in the absence of soldiers at the polls. No soldiers were called on and none were used or needed at any polling place in the island of Porto Rico on election day. So the election was held under the control of the civil authorities alone, and more than 95 per cent of the election officers were natives. It should be added that more or less dissatisfaction was expressed during the anteelection period by both political parties, each charging the other with fraudulent practices. Investigation of all charges was promptly made. As the registration grew in numbers, the disaffection of the Federal leaders became more pronounced and culminated in a formal announcement of the withdrawal of their party shortly before election. This unexpected withdrawal, accompanied as it was by threats of intimidation on the part of irresponsible parties, caused more or less alarm among the more timid, with a result that in quite a number of precincts not a Republican vote was cast. Nevertheless, ample provision was made for emergencies. The insular police were so posted that if a riot had broken out at any polling place order could be at once restored. But no disorder whatever occurred at any place on the island, and the election passed off as quietly as it might have done in Connecticut or Massachusetts. Never had an election in any State been more quietly conducted, and when all the returns were received and counted it was found that the entire Republican ticket had been elected. The election returns all came in promptly and were immediately tabulated and preserved in order, and there seemed to be no good reason why the island should not have the immediate advantage of an early session of the legislative assembly. Accordingly the members of the house of delegates were called upon to meet at the executive mansion, in the capital city, at 2 o'clock in the afternoon of the 3d of December, for the purpose of organization. On the day appointed the members, appropriately attired and in a solemn and dignified manner, marched in procession down the "Calle de la Fortaleza" to the executive mansion and paid their respects to the governor. They were a fine-looking body of men, fit to compare favorably with similar assemblies on the continent, and were all duly impressed with the dignity and importance of the high offices to which they had been elected and with the weight of the responsibility imposed upon them by the choice of their fellow-citizens. They passed through the reception room and retired to the hall which had been fitted up for the house of delegates and there completed their organization by the election of a speaker and other necessary officers.

Early in this, the formative period of the insular government, the practice had been established of having the heads of departments meet the governor at the executive mansion on Tuesday and Friday afternoons to talk over the matters arising in the course of business, and it was found to be a most useful and helpful measure.

The terrible effects of the hurricane of August, 1899, which had caused great devastation, loss of life and property, and general distress in the island, were fast disappearing. Something like 32,000,000 pounds of rations had been distributed by the Army during the ten months succeeding the hurricane, and the result, in general estimation, was considered not to have been helpful to the people in its ulterior effects. So, upon the advent of the civil government, the special distribution to the planters had been promptly discontinued and the general distribution throughout the island, after due notice, was stopped on the 15th of July. It had been usual to circulate reports of destitution and starvation, and such conditions, or something approximating them, may have to some extent prevailed. There have always been poverty and destitution in this as well as in other islands of the Tropics, and, on reflection, it is not very surprising. Where nature has done so much for man and requires so little in return, the problem of subsistence requires but a modicum of energy for its practical solution. A policy of "no work no ration" was promptly instituted, apparently with good results throughout the island, as it soon became more clearly apparent that the cry of "destitution" was raised more for political effect than from any necessities based upon actual conditions.

There were two other causes which contributed more or less to the unsettled condition of the island, both of which, like the distribution of rations, were based upon kindly and charitable motives. The first of these was the remission of taxes because of losses caused by the hurricane, and the second the suspension of the law providing for the foreclosure of mortgages. The continuation of this order was reluctantly issued by the military authorities in April, 1900, for the last time. This postponed the foreclosures until the 19th of January, 1901. It was thought to be the duty of the civil government to let it be publicly known at as early a date as possible that the enforcement of the mortgage law would not be further deferred, and that all people possessing means and able to pay their taxes would be expected in future to bear their proper share of the burdens of government.

To succeed the two members of the executive council who had resigned on the 6th of September, the President appointed Dr. José Gomez Brioso, who qualified on the 24th of November, and Mr. José Guzman Benitez, who qualified on the 3d of December. The appointment of the full complement of officers and the complete organization of the legislative assembly, in addition to relieving to some extent the

executive of a very onerous responsibility, was a long stride in the direction of local self-government, and could not fail to give the native population great satisfaction. The house of delegates being almost unanimously purely Porto Rican, and the executive council being largely so, the assembly could be fairly considered as reflecting the capacity of this insular people for local legislation. Of course, the result of their labors was awaited with great interest by all concerned in the island's welfare, continental and insular alike. In considering, then, the march of events as connected with this local government the 2d of December may be taken as closing the second period and the 3d of that month as ushering in the third and last period historically treated of in this report.

The third or progressive period, then, of the administration properly begins with the organization of the legislative assembly on the 3d of December, 1900, and continues to the present time. The two chambers having duly organized, notified the governor of such action on the 4th of December. On that day both branches of the assembly met in joint session at the theater in the Plaza de Colon, that being the only building in the capital city large enough to accommodate the crowds of people endeavoring to attend the opening session of the legislature. The executive council, headed by Mr. Secretary Hunt, its president, and the house of delegates, led by Mr. Speaker Rossy, marched in procession, from their respective halls through the principal streets to the theater. This auditorium is the largest hall in the city and capable of holding about 2,000 people. It was beautifully decorated with American flags, palms, and a great variety of potted plants. These gave it a holiday aspect, and, with the tasteful costumes of the ladies present, formed a most attractive picture, and one not easily forgotten by any spectator. Upon one side of the stage were seated the members of the executive council, and upon the other facing them were arranged the members of the house of delegates. At a large table in the center, and facing the audience assembled in the body of the house, were seated the president of the executive council, Judge Hunt, and the speaker of the house of delegates, Mr. Rossy. The parquet of the theater was floored over, bringing it to a level with the stage, and was filled to overflowing with a deeply interested and very orderly throng of spectators. The boxes on the first floor of the hall and on the tier above were reserved for officers of the Army and Navy, the supreme court, and various other public functionaries, and were brilliant with the full-dress uniforms of the officers and the bright and beautiful apparel of the ladies. Officers of the British war ship *Psyche* were in attendance in full uniform as interested spectators of this unusual scene. The upper gallery was packed with a quiet crowd of native islanders. No audience in any country, no matter where it may have

been found, could have been more respectful in demeanor or conducted itself with better order and decorum. As soon as the legislative assembly in joint session was seated, the governor was notified and made his appearance, accompanied by several officers, both civil and military. He was met at the entrance by a joint committee of the legislative assembly and escorted through the broad central aisle to the seat reserved for him upon the stage between the two presiding officers. In the meantime the large audience, which filled the building to its utmost capacity, had been entertained by the inspiring strains of American and Porto Rican music from the band of the U. S. *Mayflower* and the local band of San Juan.

The proceedings consisted principally of the address of the governor to the legislative assembly, which supplied the usual place of an opening message. This being the first discourse of the kind ever delivered in Porto Rico, was listened to with great interest by the very large and intelligent audience. It was read by the governor in English, and topic by topic was translated into Spanish by a competent interpreter, so as to be understood by all. Every recommendation made in the message was received with approbation and applause. The message in extenso will be found in the Appendix hereto, Chapter XIV. This address, opening the legislative assembly, being regarded by the people as an indication of the purposes of the American Administration with respect to the island, was received throughout its extent with great cordiality and many expressions of entire satisfaction. A congratulatory dispatch was sent to the President of the United States. At the close of the proceedings the legislative assembly took an adjournment, and the members were subsequently entertained by the governor at the executive mansion.

At their ensuing sessions the two houses at once proceeded to consider the various recommendations which had been made to them by the chief magistrate, and to offer bills concerning the same. When it is considered that there was not a single member of the house of delegates who had heretofore had any experience whatsoever in American forms of parliamentary procedure, the work of that body is entitled to very great credit. Many bills were introduced, but comparatively few were passed. However, the executive council having been in frequent sessions since the 28th of June, had from this experience acquired all the steadiness of a reliable legislative body, as it soon proved itself to be.

By the organic act the session of the legislative assembly was limited to sixty days. Though some time was probably lost during the early days of the session through inexperience, the members, as soon as they became accustomed to legislative business, worked diligently and steadily, holding during the month of January two or three sessions daily, and finally adjourned late at night on the last day of that month,

in entire cordiality and good feeling, having placed upon the statute book thirty-six laws, all of them believed to be wisely enacted. Altogether there were introduced in both houses one hundred and thirty-three bills, and of these one hundred and five were house bills, and twenty-eight were council bills. Of the house bills fourteen became laws, and of the council bills twenty-two. A joint resolution originating in the council and a memorial to Congress originating in the house were also passed early in the session. All the enactments of the legislative assembly, with one exception, received the executive approval. Though the governor by the organic act is vested with the veto power, it was not necessary, except in a single instance on technical grounds, to use it. In fact the entire session was characterized by the utmost harmony and good feeling between the legislative and the executive departments.

During the first thirty days, the house of delegates, which was composed, with but one exception, of Porto Ricans, found it difficult to adapt itself to American legislative ways, but thereafter it fell into line and moved along with creditable aptitude and intelligence.

The more important measures enacted into laws are as follows:

An act to establish trial by jury.

An act to provide revenues for the island, based largely upon American assessment laws.

An act to authorize the condemnation of lands for cemetery purposes. This will enable new cemeteries to be constructed, thus remedying a lamentable condition of affairs heretofore existing.

Two educational acts, one providing for the education of twenty young men and women in the various arts and trades which may best qualify them to assist in the improvements of the conditions in Porto Rico, the education to be had in the United States, and another to provide for the education of twenty-five young men who are poor and who are to be educated in the United States.

An act establishing a code commission; the object of this law being to provide for the appointment of commissioners who shall report appropriate codes to the next legislature, the commission to be appointed by the governor.

An act to create the office of director of charities; the purpose of this law being to abolish the old board of charities and put a direct responsibility upon one director for the government of charitable institutions.

An act to establish a modern penitentiary in Porto Rico.

An act to establish a system of public schools; this bill being in the lines of the most advanced systems of public school education.

An act regarding foreign corporations; this bill requiring them to file copies of their charters in certain offices in the island and to designate agents upon whom process can be served.

## REPORT OF THE GOVERNOR OF PORTO RICO.

n act to create a director of prisons, who shall have control of all institutions and exercise the authority generally performed by heads of prison control.

n act to provide for the organization of police courts, the purpose of being to make a police judge who shall be paid by salary and of fees and from whose judgment there may be an appeal, which has never heretofore been allowed.

n act making all cemeteries, where the ground is owned by a municipality, free, and so removing burial grounds from the domination of any religious control.

n act appropriating \$10,000 to exhibit the products of the island buffalo.

n act relating to notarial practice, the effect of this law being to oblige all lawyers to perform the notarial work which has heretofore been only performed by a limited number.

n act declaring the 25th day of July a legal holiday, to commemorate the landing of the Americans at Guanica on that day in 1898.

n act authorizing municipalities to levy certain taxes.

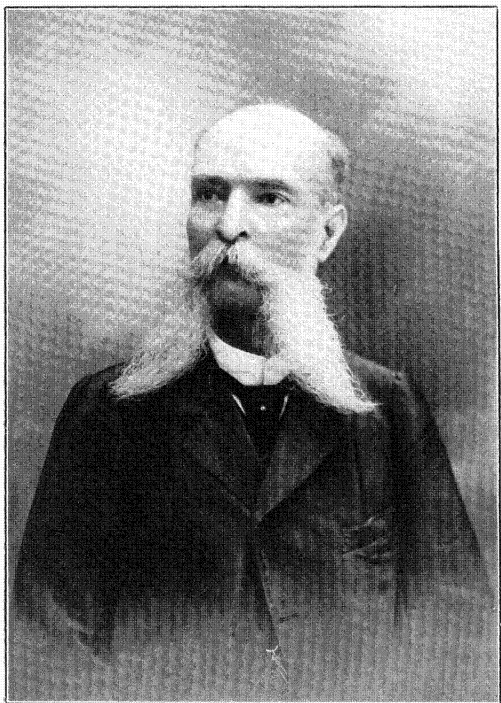
n act to authorize the cities to issue bonds for the purpose of constructing sewers, streets, and other public improvements, the bonds to be paid for twenty years and to bear not to exceed 6 per cent interest payable semiannually.

The house of delegates refused to further continue the time in which to vote on the foreclosure of mortgages might be brought, and by this action the Spaniards themselves announce that the law of contracts shall be in force in this island. The house of delegates also passed an act authorizing the government to contract a loan of \$3,000,000 for the benefit of the agriculturists of the island. This bill was defeated in the council, and was the one instance of the session where a clean-cut vote was given between Continentals and Islanders was drawn, the five Porto Ricans voting for the measure, and five of the Americans against it. Throughout the session good feeling prevailed among the members and between the two houses, and after one or two experiences the defeat of the measure was accepted in good part by those who desired its passage. At the close of the session the usual resolutions of thanks to the commanding officers were passed, and a stranger casually visiting the island would never have known that one of the most interesting incidents in the formation of a new government was just about closing.

### THE COURTS OF PORTO RICO.

On May 1, 1900, the courts were the same as they had been under the Spanish system, except where they had been changed by military orders. Two of these orders had been issued, Nos. 118 and 195. The organic act also provided that the justices of the supreme court should be appointed by the President, and the judges of the district





JOSÉ SEVERO QUINONES, CHIEF JUSTICE.



courts by the governor, and gave the legislative assembly full powers to alter the system and create new courts when it might be deemed advisable. However, these powers were very sparingly exercised by the assembly, and beyond an act making three of the five justices of the supreme court a quorum, and creating a police court in each municipality, the judges to be appointed by the governor, no change was made in the system from what it had been under the military régime. Jury trials were provided for in felony cases. On June 11 the justices of the supreme court having been appointed, including the former chief justice, the court was reorganized on the 29th of the same month. From that date until April 1 it had disposed of 283 cases, more than half of them criminal. During the year more than 300 cases have been decided. The court sits continually, not holding terms annually, quarterly, or monthly.

During the year, on the 26th day of February, one of the associate justices, the honorable Rafael Nieto y Abeille, resigned, and the vacancy has not yet been filled by the President. No changes were made by the governor in the personnel of the fifteen judges forming the five district courts of the island until the 15th day of March. Then the names of new appointees were sent to the council, and all were confirmed. The list will be found in the official directory hereto added as an appendix, Chapter XV. It is believed that the courts are generally well up with the pending business, and that justice is being administered impartially and sincerely throughout the island. Since the organization of the district court of the United States, presided over by the honorable W. H. Holt, in August of last year, the volume of business has been small, but it has received all the requisite attention. Mr. N. B. K. Pettingill has been the district attorney and discharged his duties properly, as have the other officers.

The office of attorney-general was filled by Mr. Arthur F. Odlin, acting as such, until the arrival of Mr. John A. Russell, who qualified on the 13th day of July, and resigned on the 13th day of November. Mr. Odlin again took up the burden and carried it until the arrival and qualification of Hon. James S. Harlan on the 8th day of March, 1900. Since that time the duties have been ably discharged by the last-named gentleman. There have been no other changes in the several heads of departments.

The foregoing is a brief narration of the principal public events which have transpired in Porto Rico during the first year of its civil administration. Many matters have been necessarily omitted which might have been interesting did the compass of this report permit their recital.

Later on herein attention will be given to the subject from a descriptive and discursive standpoint, and here closes the historical view presented.

## GENERAL CHARACTERISTICS.

Porto Rico, the loveliest island washed by the ocean's waves, lies between the Atlantic and the Caribbean, 1,380 miles from New York City. It is geographically located between the parallels  $17^{\circ} 54'$  and  $18^{\circ} 30'$  north latitude, and the meridians  $65^{\circ} 13'$  and  $67^{\circ} 15'$  west longitude. It is in round numbers about 100 miles long from east to west and about 36 miles broad from north to south, having an area of 3,668 square miles, including its adjacent and dependent islands, Vieques, Culebra, and Mona, and a score or two of smaller keys. An idea of its size can perhaps be gained by some familiar comparisons. Porto Rico is approximately three times as large as Rhode Island, one and eight-tenths larger than Delaware, three-fourths the size of Connecticut, nearly one seventy-eighth the size of Texas, being almost exactly equal in area to four counties of the regular dimensions in that gigantic State. It is the smallest of the greater Antilles and lies farthest to the east and south. It has a sea line of about 360 miles. Its shape is nearly a perfect parallelogram, having the southeast corner gently rounded off.

Its coast has few indentations and is generally low, with only here or there a harbor or a headland. A range of lofty hills or miniature mountains runs through its entire length, trending toward the south coast, from Luquillo in the northeast to Cape San Francisco in the extreme west. The highest peak in the island is El Yunque (The Anvil), which reaches an altitude of 3,600 feet above sea level. From this central chain branch out ranges of hills interspersed with valleys, from which more than a thousand silver streams and rivulets rush headlong to the sea. The lower portions of the country are covered with fields and pastures, and the higher regions in places abound with woodlands, which increase in density with the elevation. Clothed in perennial verdure, the surface of hill and dale presents to the eye an ever delightful picture of tropical beauty. The lights and shadows of the landscape, reaching from the hilltops to the sea, never weary the eye, alike of the tourist and the native. Nature has here "planted a garden" and man has only "to dress it and to keep it" to make it blossom like another Paradise.

The climate is perpetual spring or early summer. Lying well within the torrid zone, it is needless to say that ice and snow are unknown in Porto Rico. The temperature is very mild and equable, Fahrenheit's thermometer generally standing at about  $70^{\circ}$ , the mean monthly temperature being  $79^{\circ}$  at San Juan for twenty years. It rarely rises above the latter point and never, or hardly ever, goes beyond  $98^{\circ}$  or falls below  $58^{\circ}$ , making an extreme range of  $40^{\circ}$ . This is an extremely small variation, when we consider that the temperature in Washington City ranges through a scale of  $118^{\circ}$ , and at Pembina,

N. Dak., covers a scope of  $180^{\circ}$ . The temperature generally rises in the daytime and falls at night through a range of only  $10^{\circ}$  or  $15^{\circ}$ . The mean monthly temperature scarcely varies  $6^{\circ}$  through the whole year. Although the atmosphere is often damp, it is never sultry, being always freshened by the ocean breezes day and night, even in the warmest weather. The hottest months are from June to September, and the coolest from December to February, resembling in this respect the Gulf States of the continent.

The annual rainfall varies greatly in different parts of the island, being generally smallest in the west and south and greatest in the north and east. It ranges from 20 inches on the west coast to the enormous figure of 120 inches in the forests of Mount el Yunque. The annual precipitation at San Juan, running through twelve years, averages  $59\frac{1}{2}$  inches. The greatest monthly mean is given at 7.6 inches and the lowest at 1.8 inches. No statistics in regard to the rainfall will apply to the whole island, the variations being nearly or quite as great as between the lakes and the gulf. But no matter how violent the downpours they never last very long, and run off rapidly; and the skies, which were weeping copiously at noon, long before sunset, like children's faces, are smiling brightly again, as if there had never been a cloud above the horizon. The heavens are clothed once more in purple, gold, and violet, and the sun pours his slanting beams in radiant beauty on land and sea.

It is to the winds and the mountains that this island owes its great variety and range of rainfall. The trade winds, blowing from the north and east, generally if not constantly make their influence felt in tempering the heat, and bringing the rain-bearing clouds from the waters of the broad Atlantic; but they rarely touch this lovely island too roughly. It is true that hurricanes sometimes visit us and bring death and devastation in their tracks, but these occurrences happen on an average once in a lifetime. Since the discovery by Columbus, over 400 years ago, seven violent hurricanes are recorded. They probably visit portions of the continent almost as often, though the small area of this and other islands makes their comparative effect the more disastrous. During the last four centuries at least earthquakes have been practically unknown.

The soil of this island is remarkably productive, and although portions of it were under tillage long before the Pilgrims waded ashore at Plymouth yet it is not exhausted.

Parts of it have been changed from arable to pasture land, but this is largely from extraneous causes. Broad plains of fertile land like those in Iowa or Illinois can not reasonably be looked for in an island which has an area only equal to four ordinary counties in one of those States. But in this little island are almost countless valleys, small in area, but as rich as the delta of the Mississippi or the valley of the Nile.

The hills are capable of cultivation to their very summits, and coffee, the principal crop of the country, thrives better on the slopes under the protecting shades of the open forests than in the alluvial lands of the valleys. The mountains, to their very crests, are covered with a rich detritus, forming a soil well adapted to the growth of tobacco, corn, potatoes, and all kinds of tropical fruits. The alluvial plains along the margin of the larger rivers and on the seacoast furnish the best of all soils for the growth of sugar cane, and it is raised there in abundance. With such a geographical situation, and such a soil and climate, surely this island has little to be vainly looked for by the continental seeking a winter residence or an ideal spot for the successful pursuit of horticulture or agriculture in its most pleasing aspects.

#### SANITATION.

The sanitary condition of the island and the public health has received especial attention from the civil government ever since it went into operation. On the 30th of April, 1900, by General Orders, No. 102, the military commander, at the request of the civil governor-elect, constituted the superior board of health, which forms a bureau in the department of the interior, and is composed of the commissioner of the interior, the commissioner of education, two physicians, and a pharmacist; one of the medical men, Dr. William Fawcett Smith, being the secretary and treasurer of the board and also its disbursing officer. The latter is the only officer of the board receiving a salary for his services. This board has been unremitting in its efforts, and ever wakeful in its vigilance as the guardian of the public health. A full account of its labors will be found in the Appendix, Chapter V.

The prevailing diseases in Porto Rico are anæmia, tuberculosis, dysentery, and malaria. The first of these is undoubtedly caused by the untidy habits of the poorer classes, the impure water, and the inferior and insufficient food on which many of them subsist, especially since the hurricane of August, 1899. Tuberculosis, which exists to a greater extent in the more populous towns, results from overcrowding in the damp and unventilated habitations where these poor people sleep. They do not seem disposed to be at all friendly with fresh air. Dysentery and malaria spring from the usual causes underlying those diseases. The former is usually severe in its ravages, but the latter is very rarely of a violent type. During the past year only one case of yellow fever has been reported, and that was at once investigated by the surgeon of the Marine-Hospital Service and the secretary of the superior board of health, who found that there had been an erroneous diagnosis. It is not indigenous in this island.

Quarantine is maintained against cerebro-spinal fever, plague, scarlet fever, cholera, diphtheria, glanders, leprosy, smallpox, typhus, and yellow fever. The regulations are enforced as to exterior travel by the officers of the United States Marine-Hospital Service and as to

interior points by the superior board of health. These two corps, though entirely independent of each other, deriving their authority from different sources, have been working so far in entire harmony. The line separating their duties is by no means clearly drawn, and legislation on these matters appears to be desirable for fear that clashes of authority may arise. As yet there has been no occasion for any internal quarantine. An outbreak of smallpox at Ponce in February and March occasioned some alarm at first, but prompt measures were taken to suppress it, and on investigation it proved to be of a very mild type, scarcely more than varioloid, and it readily yielded to treatment and was easily controlled. Only one death resulted from the entire number stricken.

The water supply is, of course, of the very first importance in connection with the health of any people. And although there is probably no better watered island on the planet than this, yet the twelve hundred streams that find their way from the crest of the central cordillera to the surrounding sea are not utilized to give pure, fresh water to the inhabitants. The sources of the water supply, here as elsewhere, are fourfold: (1) Cisterns, (2) springs and wells, (3) creeks and rivers, (4) aqueducts. There are estimated to be in the island 158,305 dwelling houses. Of these 55,093 draw their water from cisterns which have caught the rain water as it fell from the clouds; 7,896 houses are supplied from springs or wells on the premises; 85,348 from natural streams, brooks, or rivers, and 9,393 from artificial aqueducts. The last, of course, are situated in the larger towns only. An easy calculation will show the percentage of the several sources to be as follows: Of the first class, 35 per cent; of the second, 5 per cent; of the third, 54 per cent, and of the fourth class, 6 per cent. It readily appears that most of the country people drink river water from the streams flowing in their natural channels. Many of these streams are used, says Dr. Smith, "not only as public laundries but as common sewers for the surrounding country." Where the water is from springs in the rural districts, it is probably the purest of any used. The wells in the cities and towns are generally in the courtyards and far too often in dangerous proximity to the cesspools. Cisterns are polluted by the filth accumulated on the flat roofs of houses and are subject to the same surroundings as the wells mentioned. There are no water-works or aqueducts, except in the cities of San Juan, Ponce, and Mayaguez, and these are very incomplete and in bad order. The health of the island can never attain its proper standing in the sanitary scale until the water supply receives the careful attention of the authorities. Considerable sums of money will have to be expended in reservoirs, canals, filter beds, mains, and service pipes and all their concomitants before the situation can be considered satisfactory.

The disposal of garbage does not seem to have ever received serious thought from any of the municipal authorities. There is no regular

system adopted. In some places they burn the dump when it accumulates, but this is by no means usual. Not more than one-eighth of the dwellings are provided with any municipal means of disposing of garbage. In more than 70 per cent this important matter is left entirely in the hands of private householders and, of course, receives very scant attention.

Of the 150,305 dwellings occupied by the people, only 1,181 have modern appliances used in the latrines; 34,829 use the old-style Spanish cesspools, and the remaining 114,295 have no provision made for such necessary conveniences. This neglect in the use of modern closets is in itself a dangerous menace to public health and a standing invitation to pestilence. Since these figures were collected eighteen months ago, these matters have been somewhat improved in the cities of San Juan and Ponce.

There is nothing approaching a sewer system in any city, town, or hamlet in the whole island. A few isolated sewer pipes connect an occasional dwelling with the sea or some other outlet, but natural drainage is the only resource at present available, and sewerage must await the arrival of more funds in the treasury.

Notwithstanding all these drawbacks, Porto Rico has been said by competent authority to enjoy more than ordinary exemption from epidemics, and that "the mortality according to the published tables does not exceed that which prevails in some of the more healthful countries of Europe."

Much has been said by travelers in regard to the peculiar customs in Spanish-American countries touching the burial of the dead. Doubtless, in the days of Spanish rule the conditions in Porto Rico were subject to the usual criticism. On coming to Porto Rico the American authorities found the cemeteries crowded to overflowing, and interments were conducted in such a manner as to be a grave menace to the health of the living. Military orders were issued that new cemeteries should be opened, but poverty prevented their immediate enforcement. But during the past year a marked improvement in these matters is discernible. In many sections branch cemeteries have been laid out in the remote districts, to the great convenience of the poorer classes. Acts were passed by the legislative assembly making the municipal burial grounds free to all and authorizing the local authorities to condemn lands for the use of cemeteries when necessary. Charnel houses and bone heaps no longer display their piles of human bones, and grinning skulls have ceased to salute the visitor to the city of the dead. The time may yet come when some insular necropolis may rival Greenwood or Arlington.

Porto Rico is naturally, from its topography, one of the healthiest countries to be found anywhere, or at least in the torrid zone. Its whole contour is so interspersed with hill and dale, mountain stream, and playa that the copious rains which freshen the atmosphere every



month in the year at the same time cleanse the surface of the earth from all impurities. In this particular, as in many others, bountiful nature has shown herself an indulgent mother to these children of the sun. And in these matters, too, they have learned to rely too much on the kindness thus extended, and have suffered their energies to become latent and their natural abilities to slumber. But when they once awoken to the importance of preserving health and realize the methods dictated by modern science, they will quickly put them in practice, and the sun, in his daily circuit through these tropic skies, will smile on no healthier spot than this little sea-girt isle.

## CENSUS.

The census of this island was taken under the supervision of the Secretary of War in November of the year 1899. The results, in many respects gratifying to the inhabitants, are in all respects instructive. It is perhaps the very first reliable census ever taken here. However that may be, it is beyond doubt the most nearly accurate, and far the most comprehensive in its scope. It is proposed briefly to review some of the salient features in regard to the population, their conjugal relations, their educational advancement, and the various occupations by which they obtain a livelihood. This is especially appropriate, as this census reflects the condition of the people almost at the very time when the civil government replaced the military, and the events referred to in this report began. The total population of Porto Rico is not quite a million souls, or in exact figures 953,243. Of these 941,751 are natives and 11,492 are foreigners, including 75 Chinese. The females are slightly in excess of the males; there being 480,982 of the former and 472,261 of the latter. Among the races or colors the division stands as follows: Whites, 589,426; mestizos, 304,352; negroes, 59,390; and Chinese, 75; the whites being in the majority over all the rest combined—that is to say, the white population amounts to 589,426 and the colored 363,817, or 61.8 per cent white and 38.2 per cent colored. This is a larger per cent of white people than any other island in the West Indies.

The population in this island is denser than in any other of the West Indies except Barbados, and some comparisons with the different States of the American Union may be at first glance somewhat surprising:

	People to the square mile.		People to the square mile.
Porto Rico .....	260.00	Delaware .....	82.00
Massachusetts .....	301.00	New Hampshire .....	40.00
Rhode Island .....	270.00	Kansas .....	16.00
New Jersey .....	214.00	Texas .....	11.00
Connecticut .....	149.00	Nevada .....	0.41
Maryland .....	85.00		

The contrast may also be made with some of the countries of Europe as follows:

	People to the square mile.		People to the square mile.
England .....	540	Ireland .....	141
Holland .....	384	Crete .....	88
Switzerland .....	182		

Thus it will be seen that the density of the population in Porto Rico is less than in England, Holland, Massachusetts, or Rhode Island, but greater than in any other country, State, or island named. This island is nearly the same size as Crete, but it has three times as great a population. The relative density is nearly twice as great as Ireland and one and one-third times that of Switzerland. Compared with some of the American States we find the population of Porto Rico to be in density one and one-fifth times as great as New Jersey, nearly one and three-fourths times as great as Connecticut, three times as great as Maryland or Delaware, six and a half times as great as New Hampshire, sixteen and a quarter times greater than Kansas, twenty-three and two-thirds times as great as Texas, and six hundred and thirty-four times as great as Nevada. It has about the same population as West Virginia with less than one-sixth of the area, making the density proportionately greater. In these comparisons the latest and most authentic information accessible has been used and the compilations reject only the minute fractions.

Much has been said to the disparagement of the people of these tropical countries on account of the loose relations of the sexes and the large number of illegitimate children among them. It must be said in extenuation of this state of morals that, under former conditions and the administration of Spanish marriage laws, a wedding was a very expensive ceremony, entirely beyond the pecuniary means of ordinary laboring people. The almost universal testimony of those who have carefully examined this question is that those people living together in concubinage are generally quite as faithful to each other as those who are legally married, and there is just as much affection for their children, and the family ties are almost if not quite as strong among them as among those of their own class who have a legal sanction to their union. The figures themselves, too, make a better showing than many writers have heretofore given from calculations and estimates based on previous Spanish enumerations. In the first place, for the purpose of considering the conjugal relation, we must exclude from the total population of the island 418,008 single persons under 15 years of age, thus reducing the population of 953,243 to 535,235 over 15 years old—that is to say, of marriageable age in this climate or already married under that age. Of these there are

158,570 married, 40,052 widowed, 246,069 single, 84,242 living in concubinage, and 302 whose conjugal status is unknown. These figures show the percentages in comparison with the whole population of the island to be as follows: Single, 69.7; married, 16.6; in concubinage, 8.8; widowed, 4.9. Of those persons living in illicit relations 41,400 are white and 42,842 are colored. As is to be expected from their relative poverty and ignorance the proportion of those thus living is far greater among the colored than the white people. During the last eleven years previous to 1899 there were 40,335 marriages in the island, an annual average of 3,666. With more liberal laws and a reduction of the fees there will doubtless be many more in the next decade. There are also upon the island 148,605 illegitimate children, of whom 66,855 are white and 81,750 are colored. Here the same proportion holds against the unfortunate colored race. It must be further remembered, when reviewing these figures and comparing the races in regard to the relations between the sexes, that slavery was not abolished in this island until ten years after the signing of the emancipation proclamation by the immortal Lincoln. Thus, after the lapse of a generation, we can trace the blighting effects of this baleful curse of the human race. Those who have felt the galling weight of its fetters should not be judged too harshly.

In regard to occupations, as may be readily supposed, the great majority of the working people of Porto Rico are engaged in agriculture. About half a million people are of an age at which some useful employment should ordinarily be followed. Of these, 198,761 are engaged in agriculture, mining, and fishing. Very few, however, follow the latter two occupations, probably not more than 1,000. So it may safely be estimated that there are 197,761 agriculturists in the island. There are, besides, 64,819 laborers, who are supposed to be engaged in other pursuits than tilling the soil. In manufacturing and mechanical trades there are enumerated 26,515; in commerce and transportation, 24,076. The professional class is limited to 2,194, of whom 124 are clergymen, 206 lawyers, 219 physicians, and 809 teachers. The rest are engaged in various other professions. The great army of the unemployed has a corps amounting to 183,635 in this tropical island. Of these about one-third are men and two-thirds women. These facts, of course, complicate the labor problem already sufficiently difficult.

Vital statistics for the eleven years, 1888 to 1898, inclusive, show a death rate exceeding the birth rate in the island, but unquestionably the registration in the former is more complete than in the latter particular. For these years it appears from the report that there have been born in this island 272,454 children, making an annual average of 24,768. At the same time the deaths for the same period amount to 291,166, being an average of 26,469 annually. The average annual

excess of deaths over births is 1,701. Both in the number of births and deaths the males exceed the females to a very considerable extent. Since the advent of the present administration the death rate in the island has materially decreased; for instance, it was 58.4 per thousand in August, 1900, and only 23.6 in February, 1901. However, the statistics in regard to births are hardly more reliable than they were during the Spanish régime. A registry of deaths is comparatively easy to keep correctly, especially in a country like this where the desire is almost universal to be buried in consecrated ground. But parents think it a great hardship to be compelled to register the births of their children; and this is very inconvenient in the rural districts. The looseness of the marital relations also tends greatly to complicate the difficulties of obtaining correct information as to the birth rate. As the population is steadily increasing this deficit, if the figures were correct, must have been more than made up by immigration, but no such influx has occurred. The census of 1860 gave the island a total population of 583,308; that of 1877 increased the number to 722,604; that of 1887 showed a further increase to 806,798. The Spanish census of 1897 has not been completed or published, or at least figures are not available, but it would probably have shown about 900,000 or perhaps more. Thus, there has been a steady increase from 583,308 in 1860 to 953,243 in 1890, or 369,935 in forty years, or an average of 9,248 souls annually, or a little more than  $1\frac{1}{2}$  per cent.

Illiteracy has been reported at a very high rate. It is said that in 1860 over 90 per cent of the population were unable to read; and some of the commissioners and travelers who have visited this island since American occupation place the number of illiterates at 85 per cent. There is of course an allowance to be made for estimates, and the term illiteracy may be taken to mean inability to both read and write or inability to write while being able to read. Considering a person to be illiterate who can not both read and write, the last census shows the illiterates in this island to be 79 per cent of the population more than 10 years old. The total number of people here who have attained the age of 10 years is 659,294; of these 134,416 can both read and write, while 524,878 are unable to write, though a fair proportion of them are able to read. Of these illiterates 307,030 are white and 217,648 are colored. Taking into consideration the relative numbers of the two races, by far the larger percentage of these illiterates is colored. This is of course to be expected from existing conditions. Poverty and ignorance in the Tropics, as elsewhere, go hand in hand; and slavery, which existed here within the memory of persons still young, was the handmaid of both these evils. At the present time about 40,000 children are in the free public schools of the island. Religious societies maintain schools for many thousands more. The influence of schools is felt in many homes. It is safe to say that illit-

eracy has decreased at least 6 per cent, and perhaps 8 per cent, during the present year, reducing the percentage to about 72. It must also be borne in mind that many children who knew but one language a year ago now use two fluently, and while this is no gain in the percentage of literacy, it is a tremendous gain in general intelligence, and especially in the power of the people to grasp and enjoy free civil life under American ideals. There is an almost universal demand among children and parents for the English language, and many American teachers are employed constantly in giving extra lessons in English. Thousands of children now read and speak the English language, and thousands more are learning it rapidly.

#### CITIZENSHIP.

At least as far as the exercise of the privilege of suffrage is concerned, citizenship should and, in this island at least to some extent, does depend on education. The male persons over 21 years of age in Porto Rico number 210,071. Of these 7,766, or 4 per cent, are foreigners, leaving 202,305 natives of voting age. Of these 120,295, or 60 per cent, are white and 73,010, or 36 per cent, are colored. Now, of the white men 35,397, or 29.4 per cent, can read, and of the colored 12,576, or 17.2 per cent, can read, leaving 70.6 per cent of the whites, or 84,898, illiterate, and 82.8 per cent of the colored, or 60,434, illiterate. Applying the reading test to the entire adult male population would reduce the number of voters to 49,973, or about 24 per cent of all adult males. In the last election a small property qualification was allowed to supply the place of the reading test, and thus the registration of voters numbered 123,140. Of the 4 per cent of adult male foreigners three-fourths are natives of Spain, who claim their Spanish citizenship.

#### INDUSTRIAL POSSIBILITIES.

The industrial possibilities of the island of Porto Rico, considering the fertility of its soil, the mildness of its climate, the abundance of its rains, its insular position, and its teeming population can scarcely be viewed with anticipations, too optimistic. While at present, as it has been since Columbus first set foot upon its shores, its chief reliance is agriculture and stock raising, there is no reason why manufactures should not flourish here, and an ocean commerce spring up not only with the North American continent but with all the world. It is perfectly feasible that, while developing the immense agricultural resources of the island, at every seaport factories may be established and nothing leave our shores but the finished products. We can sell to the world not only coffee ready for the consumer's use, but refined sugar and molasses, rum, cigars equal to those purchased in Habana, cotton goods of all descriptions, fine leather, shoes and harness, choco-

late and all its products, canned fruits equal or superior to the best preserved in California, and many other necessities and luxuries which will bring in returns sufficient not only to support in comfort the million of people which we now have, but five times as many. However, it is with the present more than the future that we have to deal in this connection. The industrial possibilities of Porto Rico are at this time largely agricultural. Of the superficial area—3,668 square miles, equivalent to 2,347,520 acres—nearly 20 per cent is in cultivation. Or to be more explicit—

	Acres.
Cultivated lands .....	464, 361
Pasture lands .....	1, 203, 206
Wood lands .....	165, 671
Unused lands .....	138, 348
Towns, roads, streams, and swamps .....	375, 934
Total .....	2, 347, 520

Again subdividing the lands under tillage, we have cultivated in—

	Acres.
Coffee .....	166, 164
Sugar cane .....	82, 678
Tobacco .....	13, 704
Miscellaneous crops .....	201, 815
Total .....	464, 361

Making up 464,361 acres producing crops. After setting aside the 20 per cent of the area for the cultivated land, we have remaining 51 per cent in pasture land, 13 per cent in unclassified uses and woodlands, leaving a balance of 16 per cent in towns, roads, streams, and swamps. A great portion of this is in forests, which cover the hill-tops and dot the slopes in every district. One is never out of sight of leafy groves and wooded mountains.

The three principal crops are coffee, sugar, and tobacco; cattle also and other live stock are raised successfully and in considerable abundance. The coffee plantations cover with their green foliage, their jasmine-like flowers, and cherry-like berries 7 per cent of the whole area of the island and 36 per cent of its cultivated lands. However, it is perfectly obvious that four times as much land as at present could be used in growing coffee were the market to be found for its exportation. There are now 21,693 plantations, averaging  $27\frac{1}{2}$  acres each. These produced in the year 1897 about 29,580 tons of excellent coffee, worth \$15,250,000. Of this crop the amount of 23,505 tons was exported, principally to Europe, and sold for \$12,230,000. The hurricane of August, 1899, destroyed many of the coffee trees, and of course diminished the crop; and as it required time after the injuries sustained for the coffee tree to renew its bearing, only during the pres-

ent year can this industry be restored to its former condition. However, during the twenty months of American military occupation there were exported from Porto Rico 28,687 tons of coffee, worth \$7,420,382; and during the first ten months of civil administration the exports have reached 5,393 tons, worth \$1,397,442.

Although the sugar planting is confined to the seacoast plains or playas, and to the alluvial bottoms along the margins of the larger streams, yet there is no doubt that a large acreage of such lands, which are now devoted to pasturage, could, under proper conditions, be devoted to the culture of sugar cane. The 2,336 sugar plantations now existing on the island cover an average area of about 35 acres each. This amounts to only  $3\frac{1}{2}$  per cent of the insular area, and to only a little under 18 per cent of the lands under tillage. In the year 1897 there were produced about 66,154 tons of sugar, worth \$4,467,000; and to this amount 57,649 tons were exported and sold for \$4,008,000. The exports of sugar during the twenty months of American military government amounted to 69,450 tons, valued at \$3,949,609, and during the first ten months of the civil administration there were exported 36,636 tons, valued at \$2,753,553. Many valuable sugar estates have been converted into pasture lands, on account of the changes in the process of manufacture from the Jamaica train to the grand central, and the want of the necessary capital incident thereto. Reliable statistics show that the yield of sugar per acre is greater than in any other cane-growing country in the world, except Hawaii and Java, and it approximates those. However, the cost of production is \$10 per ton cheaper than in Java, \$11 cheaper than in Hawaii, \$12 cheaper than in Cuba, \$17 cheaper than in Egypt, \$19 cheaper than in the British West Indies, and \$47 cheaper than in Louisiana or Texas. With these advantages of greater production at less cost, the sugar planters of Porto Rico ought to be able to compete with the rest of the world in any open market.

Although the 13,704 acres covered by the tobacco plantations in the island may seem insignificant, yet when we see that the crop of 1897, after having been partially converted into cigars and cigarettes, was exported and sold for \$1,194,318, it can not be regarded as unimportant. However, from various causes, this export of tobacco, cigars, and cigarettes was reduced during the time of the American military government to 3,882 tons, valued at \$731,800. During the first ten months of the present administration there have been 1,111 tons exported to the value of \$402,934.

From the earliest times the raising of live stock has always been a favorite pursuit in this island. It is still of great importance, as all animals increase, thrive, and fatten on the luxuriant pastures watered by the clear, running streams in every section. From the latest avail-

able statistics we have the following, showing the state of this industry in Porto Rico:

	Number of animals.	Value of each.	Total value.
Cattle .....	303,612	\$20.00	\$6,072,240
Horses .....	67,751	30.00	2,032,530
Hogs .....	13,411	5.00	67,055
Goats .....	5,779	4.00	23,116
Mules .....	4,467	30.00	134,010
Sheep .....	2,055	5.00	10,275
Donkeys .....	717	30.00	21,510
Total value .....			8,300,736

These values are of course in Spanish money, that being the currency of the country when these figures were collected. The pasture lands of Porto Rico are superior to those of the neighboring islands, and 1,203,206 acres are now devoted to that purpose, and doubtless the number of animals is greater than when the enumeration was last taken. During the twenty months in which the American military government administered the custom-houses there were 2,958 head of animals, principally oxen, exported, valued at \$1,244,597. The annual exportation of hides amounts to more than 822,108 pounds, valued at \$71,852. For the first ten months of this administration the number of animals exported has been 13,256, worth \$469,268.

Doubtless the maguëy, which is indigenous to the island, could be cultivated with considerable profit. Its products are the pita, or sisal, hemp, which is manufactured into linen, ropes, nets, and hammocks; also, pulque, an intoxicating liquor much used in Mexico. During the Spanish domination it has been observed that the exportation of beeswax amounted to considerable proportions. This would indicate that bee culture could be made a very profitable industry here. With the Italian bees and American hives, added to the accessories of the business in use on the Continent, the flowers of the coffee plant and the refuse of the sugar mills could be laid under contribution, and, combined with the sweetness of the myriads of natural flowers which deck the landscape from the peak of Yunque to Cape San Francisco, tons of the most delicious honey would be produced and yield a golden reward to the industry of the bee and the skill of the bee farmer. It is useless to mention molasses and rum, the incidental products of the sugar cane, though they themselves are sufficient to pay all expenses of the sugar planters and leave the returns from his sugar as clear gain. The so-called minor crops, which embrace corn, rice, beans, potatoes, and the like, are raised solely for home consumption. A large amount of rice, which forms the principal food of the poorer people, is imported every year. It is unnecessary to import a pound of rice, the island being capable of producing more than enough for the use of all its million of people. Very little attention has here-



tofore been given to the culture of fruits. Though excellent oranges, bananas, plantains, mangoes, aguacates, guavas, grapes, lemons, zapotes, mamayas, nisperos, cocoanuts, and other tropical fruits, grow wild in the greatest profusion. Proper culture would improve the quality and enlarge the yield, and with cold-storage transportation the markets of New York and all the continental cities could be stocked with them the year round. A 10-acre orange grove, when once in bearing, gives a comfortable income, sufficient to support a family in the best country style of Virginia or Ohio.

According to the latest statistics, there are 39,021 farms in this island of an average size of 45 acres. More than three-fourths of the superficial area is included within the farms and nearly 20 per cent of the entire area of the island under actual tillage. Of all the farms, fully 93 per cent are tilled by their owners, and of these 71 per cent are white and 22 per cent are colored. Seven per cent are renters. The larger farms are generally owned by the white farmers and the smaller ones by the colored. The principal crops of coffee, sugar, and tobacco are cultivated and produced by the white farmer, while the colored farmers devote themselves to the minor crops.

The possibilities of agriculture in Porto Rico can be estimated roughly from the foregoing discussion. There is no reason why this island should not become in the near future a real garden, as carefully and closely cultivated as Holland and as productive as the valley of the Teche. With American capital and American methods, the labor of the natives can be utilized to the lasting benefit of all parties and the general good of the commonwealth.

#### MINES.

The mining possibilities of Porto Rico are inconsiderable. It is said that considerable gold was sent to Spain from this province in the first half century after the voyages of Columbus, but it would seem that the deposits were soon practically exhausted. However, small quantities of this precious metal are found in the beds of some of the streams flowing from the Sierra de Luquillo. Yet these sterile placers are worked by about 400 families, and they derive a scanty subsistence from the product.

Iron has been found in quantities on the surface, though as yet no thorough exploration has been made, and the mines which have been located are altogether undeveloped.

Copper has also been found in sufficient prospects to justify application for the location of some claims.

Salt mines are possible all along the coasts, and could, if properly worked, produce enough for home consumption, as well as a larger amount for export; but a large quantity of salt is imported annually.

On the organization of the civil government, 39 applications for

mining claims were pending; since that time 20 more have been filed. Of these 59 claims, 16 have been granted, 20 have been canceled or withdrawn, and the remaining 23 are still pending. Aside from these, 34 other patents, previously granted, remain in force; but none of them except some salt-works are in operation. Probably salt and iron are the only minerals in the island of much value.

#### FISHERIES.

There can scarcely be said to be in Porto Rico a class of persons following the calling of fishermen exclusively for a livelihood. There are, according to a recent estimate, about 800 persons occasionally engaged in this industry, but they also now and then occupy themselves as longshoremen and farm laborers. There are however a large number of species of good fish to be found in the rivers and bays and in the adjacent seas, yet there is no great quantity exposed for sale in the market and those bring high prices. Not more than three or four hundred sailing boats and rowboats are used for fishing along the whole coast line. The appliances are of the most primitive description, and poverty is apparent in all the details. If capital were invested in boats, nets, and traps, this business would soon become lucrative. Not only could the local markets be well supplied, but an extensive canning trade is within easy reach of a little money and enterprise.

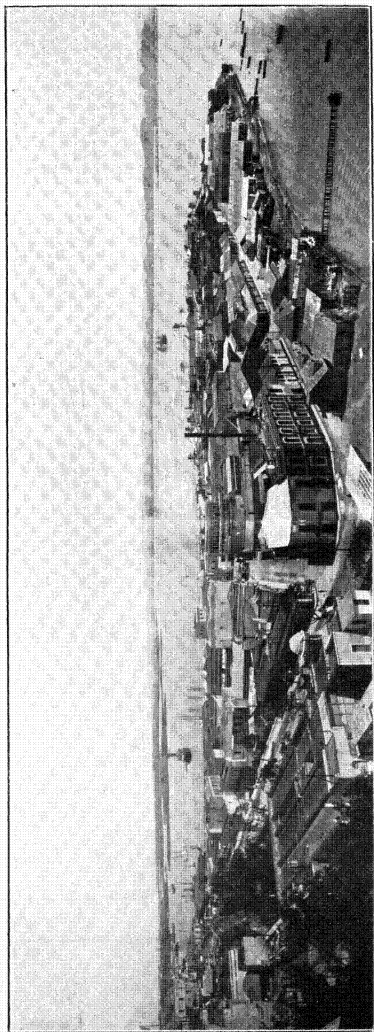
#### FACTORIES.

Manufactures in this island, aside from the production of sugar, molasses, and rum, and the making of cigars and cigarettes, with a few hats and baskets, are almost unworthy of mention. There are four factories for the making of matches; soap, shoes, and bay rum are produced in small quantities, and entirely for domestic use; but anything like production on a large scale is utterly unknown. The possibilities are great. Cotton can be grown here economically and in great abundance, and labor is very cheap; so that if capital were invested in cotton factories, in some place convenient to shipping, the enterprise would certainly flourish. Of course, oil mills should be built in connection with the cotton gins and mills, to utilize all the products of the cotton plant. The same oil mills, when not engaged in making cotton-seed oil, could be used for extracting the oil from cocoanuts, of which the sandy lands along the playas and beaches produce the greatest abundance.

#### COMMERCE.

Commerce is in an infant state in Porto Rico to what its possibilities are in the future. The exports in the year 1897 amounted to \$18,574,678 and the imports to \$17,858,063, leaving the balance of trade in favor of Porto Rico to the extent of \$716,615.

During the twenty months of American military government the imports amounted to \$16,024,505 and the exports to \$13,895,860, leav-



LA MARINA AND PORT OF SAN JUAN.



ing an adverse balance of trade of \$2,128,645. But this is accounted for by the peculiar situation of affairs. Just before leaving the Spaniards carried off everything portable, including the crops, and on the surrender of the custom-houses there was nothing left to export for some time thereafter, and a large quantity of American and other foreign goods had to be imported to supply the wants not only of the native inhabitants but of the Americans who came in with or shortly after the military forces. The quantity of breadstuffs and provisions alone, amounting to \$2,370,307, shows this inference to be correct, and it is borne out by other statistics.

For the ten months after the inauguration of the civil government the value of the imports amounted to \$8,102,460, and the exports amounted to \$5,814,083, leaving an adverse balance of \$2,288,377. This is partly due to the effects of the hurricane, which damaged those crops from which the exports are principally drawn. The commerce of Porto Rico, though reduced in volume, is carried on chiefly with the United States, more than three-fourths of the imports and nearly two-thirds of the exports being from and to the land with which it has so lately become united by political ties.

The internal commerce of the island can not be estimated with any degree of accuracy for lack of reliable statistics accessible. However, a general index to it can be found in the custom-house reports above referred to. As the area of the island is so small, nearly all the internal traffic is carried on directly with the coast cities, and, indeed, the lack of good roads has heretofore prevented any great amount of interchange of commodities between towns in the interior. There are only 159 miles of railroad in the island. It is all of narrow gauge, only 1 meter wide. A railroad is projected to encircle the whole island, running not far from the coast line, but there is no prospect of its early completion. However, with an island of this size the 360 miles of coast line furnish good water transportation for almost the whole country, there being scarcely a hamlet or town anywhere more than 20 miles from the seacoast. It is true that the roads from the crest of the central cordillera to the coast are in many and nearly all cases very bad in the wet season, yet the distance is so inconsiderable that these difficulties are not insurmountable. The interior transportation is carried on away from the short railroad lines exclusively by pack horses and ox carts. However, taken altogether, the condition of external and internal commerce is not at all discouraging, and we look with confidence for brighter days to dawn hereafter.

#### BUFFALO EXPOSITION.

By act of legislature of January 18, 1901, \$10,000 was appropriated for a Porto Rican exhibit at the Pan-American Exposition at Buffalo, N. Y., and on January 30 Messrs. J. T. Silva, J. Gomez Brioso, and George W. Fishback were appointed commissioners.

The work of the commission began on February 1. Subcommissions were immediately formed in the five judicial districts of the island and local commissions in the sixty-eight municipal districts, to the end that a complete canvass be made throughout the island.

Through the courtesy of the director-general of the Pan-American Exposition space was immediately reserved for the Porto Rican exhibit in the agricultural and horticultural buildings, and 2,000 square feet were assigned for the construction of the Porto Rican building in the midst of the buildings representing other countries and states.

The natural resources of the island will be fully represented, especial attention being paid to the three important crops of the island, viz, coffee, sugar, and tobacco. Specimens of all these will be displayed, and the process of making sugar by the most modern methods will be illustrated. Specimens of the many different kinds of vegetable foods that can be raised in the island will be exhibited, and all of the smaller industries which give occupation to so many people in the country districts will be given ample opportunity for display. One of the principal features of the Porto Rican exhibit will be the handsome handiwork of the women of Porto Rico in the way of drawn work, laces, and embroideries. The manufacture of fine hats from the leaves of the yarey palm will be given full representation.

It is intended to make a comprehensive display of the agricultural wealth of the island, showing the present methods of cultivation, the approximate production, and the natural resources of the land. In textile fibers, of which there is a plentiful native supply, there will be a full display of samples giving full information concerning them. The same may be said of oils, starch, and minerals.

Special effort has also been made to obtain two or three full collections of prehistoric relics, and a collection of stones of great value and some monographs of scientific interest.

The time being so short and the funds available so limited, the exhibit will perhaps be less elaborate and satisfactory than otherwise would have been the case.

#### POLITICAL.

Since the advent of American occupation there have been two political parties in Porto Rico. They are styled, respectively, the Republican and the Federal. There have been ever since the days of the Spanish Republic under Castelar at least, if not longer, two or more and sometimes half a dozen parties or factions among these people, generally a Spanish and a native party and subdivisions or modifications of these. But since the Treaty of Paris, nearly if not quite all the inhabitants have grouped themselves into two parties only. Of these it is believed that the Federal claims to be the legitimate successor of the old "Liberal" party; but the Republican claims

to be an entirely new party, based on the new conditions, following modern lines of thought, and advocating living issues. However, a careful examination of the two platforms, while it develops a difference in phraseology reveals many points of great similarity, among which may be noted the following: Both announce their unqualified loyalty to the United States of America; and both desire a Territorial government, in the near future, and eventually full Statehood in the American Union; both favor universal suffrage, free schools, American money, and free trade with the United States, and both admire and commend the American judicial system. In all these points there is no great difference between them as far as appears in their platforms. The Federals, however, advocate local autonomy, the granting of large powers to the ayuntamientos, or city councils, of which there are 66 having an average territorial jurisdiction of about 56 square miles each; also the chartering of banks, and appeals to the laboring men, whose champion they claim to be. The Republicans announce themselves as the advocates of free speech and a free press; are opposed to the admission of foreign contract labor, and advocate the American system of taxation and the teaching of the English language in the public schools.

In the points of difference mentioned neither party assails or denounces the position of the other; but the respective platforms are silent on the points indicated. While they "point with pride" to certain favorite measures, they do not seem to "view with alarm" the policies advocated by their opponents. During the military régime some officer remarked that the principal issue between them appeared to be that one was in and the other was out. However, there can be no denying the fact that while the Republican party accepts the American control of the island in good faith, and gives a hearty support to the Administration, the same can not be candidly said of their political opponents.

Notwithstanding the lack of clear-cut issues between the parties, the bitterness of party spirit is manifested in a degree unheard of on the continent. It is a common thing for towns to be divided into hostile camps and members of one party not to have any kind of communication with members of the other. And the violence of the language used in some of the newspapers would in some of the States of the Union produce such scenes of bloodshed as would ripen into feuds lasting a lifetime. However, actual deeds of violence arising from political differences have been remarkably rare. The excitement generally ends in words. But occasional personal encounters and one or two riots have occurred arising solely or principally from political causes. During the interval between the adoption of the election order and the election day several small disturbances occurred at Cayey, Arecibo, Dorado, and other places. Yet the most serious infraction of public

order occurred in the capital city on the 14th day of September. Party spirit was very active and bad blood was heated to the boiling point. The leader of the Federal party was also the editor of its leading organ, called *El Diario*. The mayor of the city chanced to be a Republican and had been made the target for many arrows directed at him from the editorial quiver of the antagonistic archer. As the articles in the *Diario* increased in vituperation the excitement increased until a mob entered the printing office and pried the type. The obnoxious article was repeated next day. Then an anonymous circular was issued vowing vengeance on the editor if the insults were not discontinued. This circular declared that "Porto Rico should be American." But the vituperative article appeared in substance for the third time. About 7 o'clock that evening a mob of about 100 persons went to the newspaper office, pried the type, broke the furniture, destroyed the presses, and threw the fragments into the street. A few nights afterwards there was a row at the house of the editor. A pistol shot was heard, and at once a general firing occurred in various parts of the city. A large crowd collecting, for a few minutes there was an exchange of shots and the utmost excitement prevailed. About 300 shots were fired altogether. The municipal police becoming demoralized joined in the shooting, aimlessly and into the air, as most others did. One woman was accidentally and slightly wounded. Without further casualties order was at length restored, and half a dozen arrests followed.

The first official clash between the parties occurred very soon after the organization of the executive council, in the adoption of the report of the committee on rules. One of the Federal members made several motions to amend the report in such manner as materially to impair their efficiency. These motions received the support only of the mover and his political colleague. Next when the Federal plan for redistricting the island failed in the council on September 4 violent threats of resignation were made by the two minority members, which were carried out a few days later. This action was regretted by the insular administration, it being regarded as puerile for any faction, merely because it happens to be in the minority, to refuse all participation in public business and to withhold from the councils of the country its opinions and advice on important measures. However, the newspaper organ of the minority defended the acts of resignation by saying that the custom of withdrawing from a legislative body where members believe an injustice has been done them was well known throughout nations, and though not practiced in the United States, still as Porto Ricans they had a right to pursue a custom agreeable to themselves and comporting with their notions of dignity. No one thought of denying their rights in the matter; it was only the propriety and the policy of their action that was called into question.



During the registration of voters throughout the island both parties were active, although the better organization seemed to be with the Republicans, who were more alert, and had lists of their voters prepared to hand to the registers in order to facilitate their labors, whereas the Federals, while prodigal of oratory and printer's ink, had not, in many instances, made a close canvass of their voting strength. At the close of the preliminary registration the Republicans claimed a clear majority of over 4,000. Both parties continued active and at the close of the final registration, showing 123,140 voters in the island, the Republicans stilled claimed a majority. Both parties filed numerous protests (forty-eight) with the executive council, which were seldom specific and often frivolous.

The council had directed that all boards of registration and judges of election be as nearly nonpartisan as possible, but with three agents to register and act as judges and with almost no independents throughout the island, a purely nonpartisan system was unobtainable, provided Porto Ricans were to be put in responsible positions, as the council believed was proper whenever possible. The council did appoint an American as general supervisor of elections, and upon five district boards, consisting of three members each, five Americans were named, so that such boards consisted of one American, one Republican Porto Rican, and one Federal Porto Rican. These district boards, in turn, appointed the registration agents and the judges of election in each of the 219 precincts on the island. Out of 657 judges, 622 were Porto Ricans, and of 438 clerks, all but one or two were natives.

Between the first two days and the last day of registration the Federal party somewhat informally gave out an intention to withdraw from the contest, but the sincerity of this announcement was questioned by a great many people, and particularly by Republicans, who thought the announcement was made for the purpose of inducing inactivity on their part, so that the Federals might find their opponents unprepared, and in this way secure a majority of the final registration. The Federals, however, did afterwards announce that they intended to refrain from going to the polls, and in a communication addressed to the executive council on November 4, 1900, the president of the Federal party wrote as follows:

The Federal party, pursuant to a resolution passed by its executive committee, determines not to vote in the election of November 6, and withdraws the tickets which it had the honor to put forth. I communicate it to you officially as a representative of said committee, which was authorized by the assembly of September 1 to take such action. And such is taken because of the lack of protection for our right to vote and the manifest partiality of the council in favor of the Republican party.

The executive council ordered the communication filed. The ballots were all printed, and the law authorizes no withdrawal at such a late date.

When election day came, the Federals did not go to the polls, but, notwithstanding this, the Republicans cast 58,367 votes. Allowing for a natural shrinkage between a registered vote and one cast and for a further element of apathy always accompanying an election when it is known that there is no opposition party in the field, it is easily demonstrable that the Republicans were correct in their belief that the final registration gave them a majority in the island.

The Federal party, as a whole, is subservient to the discipline of its one leader. On the other hand, not a few of its members chafe under this domination, recognizing that it is not such as harmonizes, with American notions of individual freedom; and it is said that a number of them declared in favor of the policy of not going to the polls in order that the power of their leader might be broken up in a tranquil way.

There was very little trouble or excitement about the elections, although many Porto Ricans were apprehensive lest there would be. The large majority of complaints of anticipated trouble on election day were from Republicans, who asserted that certain Federal municipal authorities were arresting Republicans without cause, beating them or threatening them with bodily harm. A few of these reports were true, while others were exaggerated or groundless, for election day proved that wherever men had the moral and physical courage to go quietly to the polls and vote, they did so with safety.

The leaders of the Federal party undoubtedly directed the two Federal members of the executive council to resign, they being believers in this Latin custom, and when defeat was in sight for their party in November, they pursued a like course by declining to allow their party to participate in the election.

The Americans residing in the island regret the course pursued by the Federals, because it showed a subserviency to individual political control incompatible with true American government, yet it is felt that great progress was made by the conduct of the natives at the election, which was very fair, and well demonstrates the ready adaptability of the people to a free electoral system and the disposition of a majority of them to draw close to American ways and to adopt American ideas of the duties of citizens to the government.

Without regard to their platforms, and weighed exclusively in the scales of action, the two parties can be easily classed.

The Federal party is so subservient to a leader who is malcontent that it has followed him to a large extent in his policy of obstruction, and, as a natural sequence, has persistently opposed the American policy toward the island. On the other hand, it should be said that there are a good many educated, intelligent, professional and business men in the Federal party who would naturally be found upon the side of good order and regular development, who, when relieved from bad

leadership, can confidently be relied upon, it is thought, to be upon the side of such administration of affairs in the island as tend to its permanent advancement.

The Republican party is firmly in favor of American methods, and renders an honest and intelligent support to the Administration and its policies.

The Federal party has lately allied itself with all the malcontent elements of every kind in endeavoring to procure the annulment of the revenue law lately passed by the legislative assembly, and to inflame the public mind in opposition to the policy pursued by the local administration in endeavoring to secure a fair and equitable apportionment of insular taxes upon all the inhabitants of the island, according to the ability of each to pay them. These obstructionists have also grown more virulent in their newspaper attacks on the members of the executive government, and have extended the field of their operations to New York and other cities of the United States. They seem to have a very false idea of the love of fair play inherent in the Anglo-Saxon nature and the sound judgment of the American people, who are generally indifferent to such unwarranted and ill-advised political tactics. The outcome is awaited with confidence.

#### EDUCATIONAL.

The proper training of youth is an interesting problem everywhere, and has been since the days when ancient Persian princes were taught three things—to ride, to shoot, and to tell the truth. But in no part of the world perhaps is education a more interesting question than it is now in Porto Rico. Ever since the Americans landed at Guanica attention has been directed to this subject; and certainly since the inauguration of civil government it has received its due share of careful consideration.

From the 1st of May to the 6th of August, 1900, the insular department of education was in charge of Dr. G. G. Groff, as acting commissioner. On the latter date he vacated the office and sailed for the United States without making a report. Perhaps this conduct was caused by the destruction of the records of his office by fire on the 1st of July, when the building of the model training school, in which he had his office, was consumed.

Dr. M. G. Brumbaugh, who had been previously appointed commissioner of education, arrived in Porto Rico on the 4th and took charge of his office on the 6th of August. On the 15th of October he made a full and exhaustive report to the Secretary of the Interior, through this office, and doubtless it has been brought to the attention of the President. Another full report is hereto attached in Appendix, Chapter VI.

It has been said by a high authority that "Guatamala is the only

country in the region for which statistics are obtainable where the proportion of illiterates is higher than in Porto Rico." Then "the field is ripe for the harvest," and reapers must not be wanting. The census of November, 1899, states the number of children within the scholastic age in this island to be 322,393. Of these 25,798, or 8 per cent, were in attendance on the schools. Of course the percentage is larger in cities and smaller in the rural districts. However, there are only three cities on the island, San Juan, Ponce, and Mayaguez, with an aggregate population of 75,000 souls. Of the 322,000 children of scholastic age only about 38,000 have yet been gathered into the school-rooms, leaving the enormous number of 284,000 yet unprovided for. The magnitude of this work is startling. It can not be accomplished in a day, or a year. Even were the necessary funds in reach, the mere routine work of organization and enrollment would require months to complete it.

There are engaged in this work, besides the commissioner and his office force, amounting to 13 men, 16 supervisors and 796 teachers. These teachers are divided into four classes:

First. Principals, of whom there are 39.

Second. English teachers, of whom there are 127.

Third. Graded teachers, of whom there are 221.

Fourth. Rural teachers, of whom there are 409.

The teachers of English are for the most part Americans; the others are natives of Porto Rico. Nearly all of the teachers are competent persons and discharge their duties faithfully. Derelictions of duty are at once punished by a forfeiture of pay or, in extreme cases, dismissal. The salaries paid to the teachers are small, but about the same as elsewhere in schools of a like grade, being \$75, \$60, \$50, and \$40 per month, according to grade. Those teachers who have come from the continent are generally doing good work; but let no young person come to Porto Rico seeking employment as a teacher, expecting to amass wealth rapidly, or merely for the sake of novelty. They will surely be disappointed or soon grow weary of their surroundings and outlive their usefulness. What is urgently needed in this connection is a first-class normal school for the education of native teachers and to fit them for the great work of properly educating their illiterate countrymen. Such an institution is indispensably necessary.

There are 800 schools on the island, on an average 1 to every  $3\frac{1}{2}$  square miles. The number certainly appears adequate if they are large enough. But to instruct all the children of scholastic age, each school should have 403 pupils, and there should be employed over 8,000 teachers. So we really need a school force ten times as great as we have at present. There is but one schoolhouse on the island which was built for the purpose. Not half a dozen schools are taught in public buildings. As a rule, the schools are taught in houses rented

for the purpose, and in some cases fitted up to serve for schools. Some of them are fairly good, but the great majority are inadequate in size and destitute of all proper appliances. Many of them are unsanitary, and some of them are insufficient to protect the pupils and the books from the rains that fall with such frequency and abundance in the wet season. However, the \$200,000 allotted to this purpose by the President is being judiciously expended in the construction of schoolhouses, and the next annual report will have a different tale to tell.

The course of instruction in most of the schools is at present elementary, but as the pupils progress in sufficient numbers the curriculum will be advanced to meet their requirements, and a high school will be established in each important town as soon as there is work for it to do. Of course, with three-fourths of the population over 10 years of age unable to read a newspaper, the elementary branches should for some time occupy the minds and engage the energies of the teachers now working. It is better that 300,000 children should be taught to read and write and cipher than that 40,000 should learn botany, chemistry, grammar, rhetoric, and astronomy. The motto of Jeremy Bentham, "The greatest good to the greatest number," has a peculiarly appropriate application to the educational conditions in Porto Rico.

Higher education has not received its proper consideration heretofore in this country. Although there are some very highly educated people scattered over this island, in city, town, and country, the proportion of well-educated people is comparatively small. Out of a population of nearly a million, only 5,000 enjoy the benefits of a superior education; that is to say, only one-half of 1 per cent.

Of course this state of affairs can not continue under the American flag, but for some few years yet it is very probable that the young Porto Rican seeking a college or university education will have to visit the continent, and Yale, Harvard, Cornell, and Amherst may bear Porto Rican names on their registers for years to come. But the people are in earnest about the matter, and one of the first laws enacted by the people of Porto Rico was one providing means to send their young men and women, to the number of 45, to the United States for education.

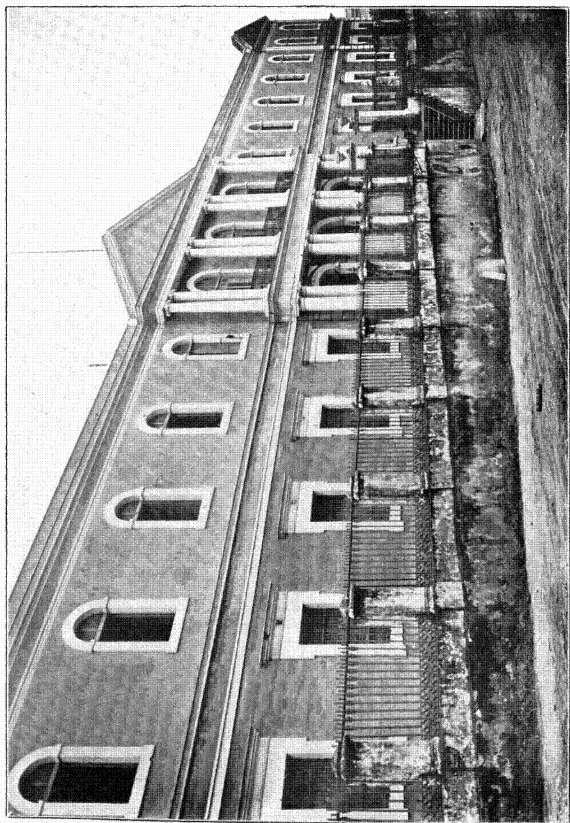
Many interesting matters might be discussed in connection with public education, such as libraries, school decoration, the patriotic celebrations, the teachers' meetings, books and school supplies, hygiene, and the new school law, but the limits of this report compel them to be passed over with a reference to the Appendix, where they will be found treated by the Commissioner of Education in his special report. It only remains to be said that the impossible will not be attempted in the schools of this island; but whatever honest effort, intelligently directed, can accomplish within the pecuniary limitations surrounding our people will be done, and well done.

## CHARITIES.

The board of charities created by military order, on the 30th of April, 1900, was in existence just ten months, having been abolished by an act of the legislative assembly, and a director of charities was provided for, to be appointed by and to report directly to the governor. On retiring from office, this board made a final report, which will be found in the Appendix, Chapter VII. The duties of the board of charities were conscientiously discharged, and its secretary, Mr. B. H. Osterhoudt, was particularly active and capable in everything pertaining to his office. On the new law going into effect, he was appointed director of charities. The sanitary condition of the charity schools was found to be very unsatisfactory, and an expenditure of \$5,148 was required to remedy these defects. This has now been accomplished. The school children were put into uniforms, and military regulations and discipline introduced as far as possible, especially in the boys' school. The shops in connection with the boys' school are intended to teach the pupils tailoring, shoemaking, carpentering, and baking, and it is proposed to enlarge their capacity and add other occupations from time to time, as available funds will justify. The girls are taught sewing and such other useful arts as will qualify them for domestic service or housekeeping. There are at present 196 pupils in the girls' school and 248 in the boys' school. The former is designed to have a capacity of 200, and the latter of 300. There is a waiting list of 200 girls and 302 boys. The inability of the authorities to admit all those entitled to enter is greatly regretted. It is designed to equalize the attendance in both of these charity schools among the different municipalities in proportion to population as rapidly as possible. At present the city of San Juan has far more than its proper proportion of pupils in attendance; but this condition was found in existence at the time the civil government took charge, and it could not be adjusted immediately. It will be done gradually.

The condition of the insane asylum was also very undesirable. Work was begun at once to enlarge the accommodations and to improve the conditions. It is now furnished with a reading room, a music room, an infirmary, and other necessary apartments. The dormitories have been enlarged and greatly improved. The inmates now number 154, evenly divided between the sexes. The death rate in this asylum has been very large during the year, but many of these unfortunates were admitted in very feeble bodily health, and found a shelter only in which to tarry briefly on their journey to the grave.

The condition of the lepers, of whom there are probably about 60 on the island, early claimed the sympathetic attention and fostering care of the administration. It was deemed best to colonize these afflicted people on an islet within easy reach of the attention of which they are, and must be, in constant need, and still far enough removed



CASA DE BENEFICENCIA.





to prevent all danger of contagion. Accordingly, after careful consideration and investigation, the Isla de Cabras (Goat Island), at the entrance to the harbor of San Juan, was selected and buildings fitted up, and the lepers were removed to the colony in November. There are now 17 leprous persons in the colony, attended by the necessary employees. The remaining lepers, now at large on the island, will soon be conveyed to the colony, where they can be properly cared for without danger to the other inhabitants.

The cost of maintaining the department of charities has been remarkably small in comparison with the amount of good that has been accomplished. It is believed that the financial management will compare favorably with any similar institution in the United States. The average daily cost of subsistence per capita is 12½ cents, and the average total daily cost per capita is 32.88 cents. That of the girls' school is only 10 cents for subsistence and 23.65 cents for the total expenses.

This great work of caring for and educating orphan children, so that they may become useful members of the body politic, it is believed, is being properly pursued in the island of Porto Rico. While it is designed to care for and educate every orphan boy and girl who needs such assistance, care is taken not to pauperize the population or to undermine the independence of the individual. The object is to give these bereft children an even start in the race of life with their more fortunate fellows, who are blessed with the fostering care of parents and friends. When this is accomplished, they will be expected to make their own way and work out their own careers. In regard to the lepers, whose disease renders them a menace to public health, not only compassion for their suffering, but security for the sound inhabitants, requires their isolation and consequent support and relief. The insane have ever been regarded, by savage and civilized nations alike, as entitled to peculiar sympathy and generous assistance. All correct views of government regard them as a dependent class entitled to permanent public support.

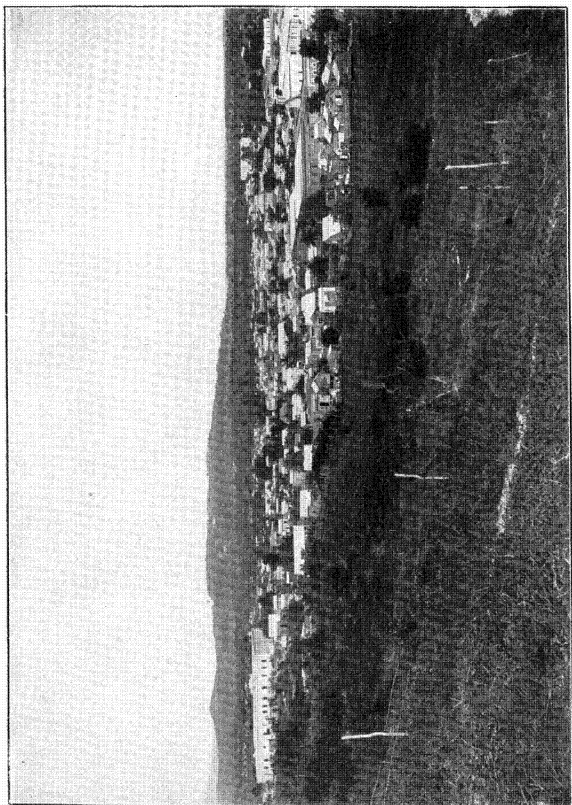
The hospitals are not directly under insular control, their support, inspection, and government being left to the local authorities in each municipality. In the 66 municipal districts into which the island is divided there are 40 hospitals or structures which are called by that appellation. In many cases they are mere sheds, without proper equipment or attendance. There are also 19 asylums, of which the same remark in a less degree might properly be made. The hospital buildings in Ponce, Mayaguez, and Arecibo are good enough, but in the capital city the chief municipal hospital is a mere shanty, badly equipped, and destitute of many essentials. But there is also in San Juan a small hospital, founded many years ago and managed by the Sisters of the Immaculate Conception, which may be classed as a

model of its kind, but being supported by public contributions is often in lack of funds. The Tricoche Hospital of Ponce is in an excellent building, and the service is good, but it is faulty in sanitation. The hospital in Arecibo, though in a commodious building, is badly equipped and destitute of all pretensions to sanitation. The two hospitals at Humacao were destroyed by the hurricane and have not yet been rebuilt. More than one-half the population of the island is unprovided for with any sort of hospital accommodation, and in those towns and villages where the hospitals exist they are badly constructed, inefficiently equipped, wretchedly managed, and almost destitute of any proper sanitation. There is a new smallpox hospital just finished in Ponce, at a cost of over \$1,300, largely raised by private contributions, but it is hoped that it may not be necessary to use it long, and prudence may require its destruction. There is no doubt that the whole subject of hospitals and asylums throughout the island would be much better managed if it were placed under the control of the superior board of health and the director of charities. In fact, a complete reform and reasonable efficiency can not be expected until this is done. But there is much to be done elsewhere in the same line, notably in the care of the blind, the paralytic, the epileptic, and other incurables, also the aged paupers and other unfortunates, for which the current revenues are at present inadequate. To accomplish proper results we need money.

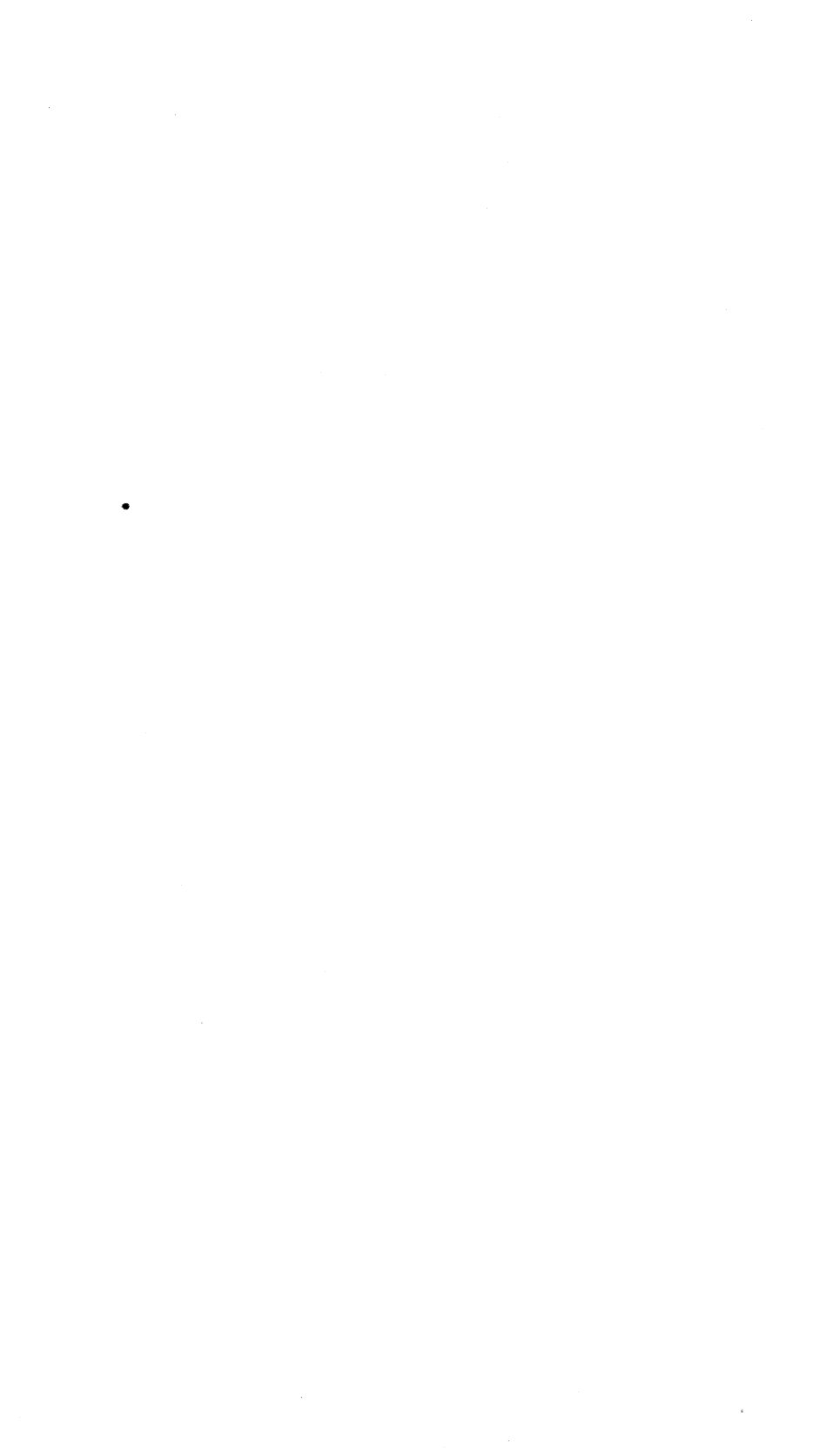
I can not close this topic without a further allusion to the deplorable fact that there does not exist upon the island at this time one asylum of a public character devoted to the blind, the crippled, or the helpless and aged paupers. A million people, under the sovereignty of the American flag, without this common necessity. What a magnificent opportunity for private philanthropy, the more beautiful because of the ignorance of the people themselves as to the needs of such service. I should feel it a great reward if these few lines might reach the eye of some philanthropist whose interest in this matter could be awakened.

#### CHURCHES.

As churches in a Christian land are universally regarded as an index to civilization and progress, it is proper to refer briefly to their affairs. Out of the 953,243 inhabitants of Porto Rico there are nearly 950,000 Catholics; and there is a Catholic church in every town and village, and in the larger towns and cities several. In the city of San Juan there are eight, including the cathedral. Nearly all these are well-built structures, occupying central locations, and are ornaments to the towns where situated. There are many parochial schools and other church institutions belonging to the Catholics. The business and services of this church are administered by the right reverend



VIEW OF PONCE.



bishop and his parochial and other clergy, numbering over 100 priests. There are 8 Protestant denominations represented on the island, to wit: Baptists, with 5 ministers, 12 congregations, and 895 adherents, all natives; Christian Brethren, with 1 minister, 1 congregation, and 100 adherents, of whom 90 are natives and 10 foreigners; Congregationalists, with 1 minister, 2 congregations, and 100 adherents, of whom 90 are natives and 10 foreigners; Lutheran, with 1 minister, 3 congregations, and 150 adherents, of whom 100 are native and 50 foreign; Methodists, with 7 ministers, 10 congregations, and 1,000 adherents, of whom 800 are native and 200 foreign; Presbyterians, with 4 ministers, 12 congregations, and 1,500 adherents, of whom 1,350 are native and 150 foreign; Protestant Episcopalians, with 4 ministers, 3 congregations, and 450 adherents, of whom 300 are natives and 150 foreigners; United Brethren, with 1 minister, 1 congregation, and 100 adherents, of whom 90 are natives and 10 foreigners. The Christian Brethren also have an orphanage. The Congregationalists have 2 schools, with 7 teachers. The Methodists have 1 school, with 5 teachers and 48 pupils, of whom 40 are native and 8 foreign. The Presbyterians have 6 schools, with 8 teachers and 310 pupils, of whom 300 are native and 10 foreign. They also have one medical missionary. The United Brethren have 1 school, with 1 teacher. So the Protestants have in the aggregate on the island 24 ministers, with 44 congregations, having 4,295 adherents, of whom 3,715 are native and 580 foreign, with 10 schools, 21 teachers, and 340 native pupils. Where the public schools are so inadequate, certainly the teaching of even 300 or 400 pupils is valuable assistance to the cause of education.

None of the public money is now used in the salaries of clergymen or otherwise in support of religion. All such expenses are defrayed, as in the United States, by the voluntary contributions of the congregations and friends on the continent. The controversies formerly existing between the municipal and the church authorities, concerning the ownership of church property, have not yet been settled. As in all other countries, the women are much more regular attendants on church service than the men, and perhaps religion is in no worse, certainly in no better, condition than in the large cities of the United States.

#### FINANCIAL.

In making a somewhat comprehensive discussion of the financial condition of Porto Rico it is best to survey the field as it was presented on the date when civil government was instituted. Reference was made to this matter in my message to the legislative assembly on the 4th of December last, which is found in the Appendix, Chapter XIV, but full information and statistics were not then available.

It is true that the revenue laws had been tested and found inadequate to a fair apportionment of the burdens of government upon the inhabitants of the island. It was evident that many of the wealthy classes were escaping taxation, and those less able to pay were saddled with onerous taxes out of all proportion to their means. Clear proofs were not wanting that great injustice was done also in the collection of the taxes that were raised under the existing levies. It did not require one very long to become satisfied that a radical reform was necessary in the whole revenue system. Had it not been for the 15 per cent tariff provided for in the organic act there would have been a lack of sufficient funds to meet the most ordinary requirements of the government. The expenses of the civil government must of necessity be in some respects greater than those of the military. The salaries of the military officers who filled civil positions were, of course, paid out of the funds appropriated for that purpose by the General Government. Then the public schools must necessarily be multiplied and schoolhouses constructed; the insular police must be increased in numbers to take to some extent the places of soldiers who had been withdrawn; the code commission provided for by Congress had to be paid by the island; public roads had to be constructed and repaired, and all debts of former administrations had to be provided for. All this must be compassed within the sources of revenue provided for in the organic act without the American Treasury to rely upon to make up any deficiency. It, then, behooved the governor to look well to the resources which he had in hand wherewith to meet all these requirements. The means were as follows:

It appears from the report of the auditor that there was on hand at the inauguration of civil government in the treasury in actual cash, including trust funds, \$285,339.25. There were subsequently collected by the civil government from sources pertaining to the period of the military government \$65,566.27, making a total of receipts on account of the military government of \$350,905.62, as stated in my message. However, of this sum the amount of \$13,145.43 was in trust funds which were not available for any other purpose, reducing the available cash derived from the military government in amount to \$337,760.19. Against this sum are, of course, chargeable all outstanding debts of the former governments, including those of the diputación provincial. There have been paid on these debts by this administration up to the 31st of March, 1901, the sum of \$40,783.74, which, being deducted, further reduces the available cash to \$296,976.45. There are claims against the diputación provincial still outstanding amounting to \$181,833.76, a considerable portion of which will probably be approved and have to be paid, reducing the unincumbered cash received from and on account of the military government to \$115,142.69.

Excluding claims pending against the diputación provincial, then the civil government received in available cash from the military .....	\$296, 976. 45
Net receipts from the custom-houses in Porto Rico under the organic act are paid into the insular treasury to meet the current expenses for the eleven months ending March 31, 1901 .....	925, 240. 45
Collected from internal taxes of all kinds in the island from May 1, 1900, to March 31, 1901 .....	559, 578. 75
Miscellaneous receipts from sundry sources during the eleven months ending March 31, 1901 .....	20, 954. 97
On deposit in Washington, subject to allotment, the custom-house receipts from imports from Porto Rico since May 1, 1900, on March 31, 1901 .....	347, 868. 00
<hr/>	
Total amount received during the first eleven months of the civil administration to the credit of the general revenues .....	2, 150, 618. 62
Received during the same eleven months, in trust funds:	
From the military government .....	\$13, 145. 43
By civil government direct .....	35, 279. 61
Alloted for school extension .....	200, 000. 00
Additional allotment in April for road construction, partly received .....	200, 000. 00
Making altogether .....	448, 425. 04
Amounts expended:	
For school extension .....	485. 60
For various trust funds paid out for beneficiaries .....	6, 911. 82
	<hr/>
	7, 397. 42
Trust funds on hand .....	441, 027. 62
In the Treasury of the United States under the refunding act, on March 31, 1901, subject to allotment by the President of the United States for the benefit of the people of Porto Rico .....	795, 736. 00
<hr/>	
Total cash assets of all kinds to the credit of the insular government on March 31, 1901 .....	3, 387, 382. 24

The total disbursements, less the sum paid out on account of the military government and the provincial diputación, amount to \$1,712,970.05 for the first eleven months of the civil administration. This deducted from the available cash subject to the payment of current expenses, leaves the sum of \$437,648.57 still on hand for general expenses. So it clearly appears that the civil government in Porto Rico is, by including customs collections on imports into the United States from Porto Rico as well as imports into Porto Rico from all other countries, at least living within its income and laying by money for a rainy day. This will be used in construction of public buildings, roads, schoolhouses, and other improvements.

By the refunding act the United States Government set aside for Porto Rico the customs revenues which had been collected in the continental ports on imports from the island since the American occupation up to the passage of the act, amounting to \$2,095,455.88. Of

this amount, \$793,719.88 had been allotted or expended prior to the organization of the civil government.

The foregoing deductions are made from information derived from all sources. But it is well to present a view from the standpoint of the auditor's office. The following is a summary of the receipts and disbursements as shown by the records of the auditor's office since the 1st of May, 1900, and up to the 31st of March, 1901:

#### RECEIPTS.

Balance to credit of military government at close of business, April 30, 1900 .....	\$285, 339. 25
Amounts deposited with treasurer subsequent to April 30, 1900, but pertaining to the period prior thereto.....	65, 566. 37
Total amount of funds transferred from the military government to the credit of the civil government.....	350, 905. 62
Revenues accruing since May 1, 1900, collected and deposited with treasurer.....	1, 766, 342. 12
Total receipts of civil government up to March 31, 1901.....	2, 117, 247. 74

#### DISBURSEMENTS.

Total as shown in Appendix, Chapter IV.....	1, 753, 753. 79
Balance in treasury at close of business on March 31, 1901 .....	363, 493. 95

A comparison of the expenditures of the civil government with those of the military government is made by the auditor, as follows:

The excess of expenditures of insular revenues over insular receipts during the ten months of the military government, from July 1, 1899, to April 30, 1900, was \$188,877.97, being an average of \$18,887.79 per month.

The excess of expenditures of insular revenues over insular receipts during the eleven months of the civil government, from May 1, 1900, to March 31, 1901, was \$121,359.70, being an average of \$11,032.70 per month.

Thus it will be seen that the total expenses of the civil government in Porto Rico, required to be drawn from the cash reserve on hand, are \$7,855.09 less than those of the military government, every month on an average, or \$94,261.08 per annum. This comparison does not consider the matter of salaries which, in case of the military officers, are not included by these expenditures; but in the expenses of the civil government all salaries are included. The total net expenditures of the civil government up to March 31, 1901, amount to \$1,736,420.30, including small balances in the hands of disbursing officers at that date. Included in the claims paid by the civil government from May 1, 1900, to March 31, 1901, is the sum of \$40,783.74, which represents claims and obligations due by the late military government, having accrued prior to May 1, 1900, and which were presented to the civil government subsequent to May 1, 1900, and duly paid.



Clearly, in order to better the financial situation of an individual or state, there are two courses open—one to reduce expenses and the other to increase the revenues. Both of these means were attempted. However, owing to the peculiar relative circumstances surrounding the new government just inaugurated the first was very difficult to accomplish for reasons heretofore given; then it remained the more necessary to succeed in the second. As no change in the laws was immediately practicable it was of the first importance that the machinery at hand for raising a revenue should be used to the best advantage. This Dr. Hollander, the treasurer, at once set about to do, and having organized a competent corps of revenue agents succeeded in raising the revenue from internal taxes from the average sum of \$19,823.07 per month to \$50,870.79 monthly. But all the while, from month to month, the urgent need of a great change in the system of taxation became more and more apparent. The treasurer, with some of the experts in his office, at once set about the preparation of a tax law which should embody the views of the administration on this important subject, and within a few days after the legislative assembly met had the result of their labors ready to submit to the committee on finance in the executive council. With some amendments it was reported to the council, and after having been discussed and amended in both chambers and in a conference committee it was passed and presented for executive approval, which was promptly given.

The revenue act consists, in the main, of a property tax, an inheritance tax, and a system of excise taxation. The property tax replaces a territorial tax which was laid upon agricultural estates, though graded according to the quality of the soil, and upon urban property, took a form of a percentage of the net income. The rate of the new tax for insular purposes, for the fiscal year 1901-1902, and thereafter until otherwise provided by the legislative assembly of Porto Rico, is fixed by the statute of one-half of 1 per cent, and provision is made that the rate levied for local purposes shall in no case exceed an additional one-half per cent. The maximum direct tax upon property in Porto Rico is thus 1 per cent, which is less, probably, than the rate in any community in the United States and certainly in any European country.

The tax itself is not noticeably different from the more advanced forms of the property tax as known in the United States. All property, not specifically exempt, is nominally assessed at its present actual market value, but an extensive list of exemptions has been made, including all persons whose property is valued at less than \$100; the buildings, appurtenances, and land, not exceeding 5 acres in extent, set apart for educational or charitable purposes, or exclusively for religious worship; household furniture, wearing apparel, fuel, and libraries. Working tools and the crops and products of farmers and

planters have been exempted. Provision is made for the exemption of indebtedness to the amount and extent of the assessed credits, and mortgages are treated as an interest in the property, so that the mortgagee will be charged with, and the mortgagor exempt from, the taxes on the value of the property represented by the mortgage, except where the latter contains an unequivocal covenant making the taxes payable by the mortgagor.

One noticeable change effected by the new revenue act is the machinery of assessment. Hitherto the assessment of property and income has been made by nearly two hundred separate boards appointed by the councils of the sixty-six municipal districts. There was no central control, no unity of administration, and no uniformity of valuation. Under the present law the whole assessment is in charge of a supervisor appointed by the governor with the consent of the executive council. The supervisor appoints the division assessors, with the consent of the treasurer, and the division assessors nominate, and the treasurer appoints, enough district assessors to complete the assessment within the required period. There is perfect unity of control, and the division assessors, being in closest touch with both the supervisor and the district assessors, secure an equality of valuation hitherto unknown. Tax appeals are heard in the first instance by select groups of division and district assessors sitting as boards of review, and in the last instance by the executive council, sitting as a final board of equalization and appeal.

Important changes have also been made in the machinery of collection. Under the Spanish régime direct taxes were collected by a private company for a percentage of the receipts. The military government placed the collection in the hands of public officials, but instead of a salary paid them 8 per cent of their collections. The reform has now been completed by placing the collection in the hands of bonded and salaried collectors appointed by the treasurer. In this connection it may be stated that the severity of the Spanish "apremio," a purely administrative process by which property was sold for delinquent taxes, has been modified by the insertion in the law of a period of redemption, during which property so sold may be redeemed.

Corporations have been treated substantially as unincorporated concerns; they will be assessed by the treasurer upon the actual market value of their capital invested in Porto Rico. The spirit of fairness exhibited in this uniform treatment of private and incorporated companies should make Porto Rico a desirable place of business for companies of the latter kind. If a year's trial proves the unsuitableness of this kind of taxation for corporations, the government will thus have what it does not possess at present—the data concerning the assets and profits of corporations which it is necessary to have in order to provide distinct corporation taxes which will be equivalent to the property tax.

The excise taxes are imposed upon the manufacture and shipment and importation of proprietary medicines, playing cards, firearms, oleomargarine, matches, alcoholic liquors, and tobacco of all kinds; the taxes are paid by means of stamps, and, temporarily at least, surcharged internal-revenue stamps of the United States are being used.

Fortunately for the manufacturers of rum and tobacco and for the insular treasury, the organic act specifically exempts Porto Rico from the operation of the internal-revenue laws of the United States, and the legislative assembly of Porto Rico, in imposing excise taxes upon the above-named articles, has taken into account the fact that the rum and tobacco industries, while relatively much more important, are much weaker than the corresponding industries in the United States. In consequence, the rate of the excise taxes is just about one-half that collected in the United States.

The inheritance tax is slightly progressive, varying in accordance with the relationship of the heir and the value of each separate inheritance or bequest. The first \$200 in value of every inheritance and all property passing to the wife, child, adopted child, or grandchild of the deceased is exempt; from \$200 to \$5,000, husbands and lineal descendants pay 1 per cent, other heirs 3 per cent; from \$5,000 to \$20,000, husbands and lineal descendants pay  $1\frac{1}{2}$  per cent, other heirs  $4\frac{1}{2}$  per cent; upon the next \$30,000, 2 per cent and 6 per cent, respectively; and upon the value in excess of \$50,000, 3 per cent and 9 per cent, respectively.

The revenue act annuls all octrois or municipal consumo taxes upon the articles subjected to excise taxes, and the territorial and industrial taxes, in so far as insular taxation is concerned. The insular territorial tax at present is probably about 4 per cent of the net income from property. Capitalizing this at the high rate of interest obtainable here—certainly as high as 12 per cent—and it is seen that the present insular rate of one-half per cent upon the value of the property will be very little more burdensome than the territorial tax upon those property owners who are actually paying upon an honest assessment, assuming that the assessment of property conformed to the letter of the law and the appraisalment is made at its actual value. The industrial and commercial tax is placed by the ordinary property tax upon the stock and other assets of business concerns. The abolition of the industrial and commercial system is possibly the most beneficent feature of the whole law. The inheritance tax simply replaces the heavier and more complex tax of the same kind imposed by the Spanish Government and unfortunately abolished by the military government. The excise taxes are, in general, somewhat higher than the consumo and excise taxes existing at the time of the passage of the revenue bill. But there can be no calamity in diverting into the public treasury an increased portion of the money that would be spent for

rum and tobacco, to be applied by the government to the building of roads and the better education of the people. The property tax as provided in the new law does not take effect until the beginning of the next fiscal year, on the 1st of July. The other taxes are now being collected and have been effective since the passing of the act on the 31st of January last.

We can safely consider the financial condition of Porto Rico to be favorable. In taking stock we have the following:

## RESOURCES.

Cash in treasury on April 1 .....	\$363, 493. 95
Customs in United States untouched .....	347, 868. 00
Balance of \$2,095,455.88 refunded .....	795, 736. 00
Total .....	1, 507, 097. 95

## LIABILITIES.

Possibly due from provincial diputacion .....	\$181, 833. 76
Clear balance in available cash .....	1, 325, 264. 19

But by far the greater part of this is to be held in reserve for the construction of schoolhouses and roads, of which the island is in such very urgent need.

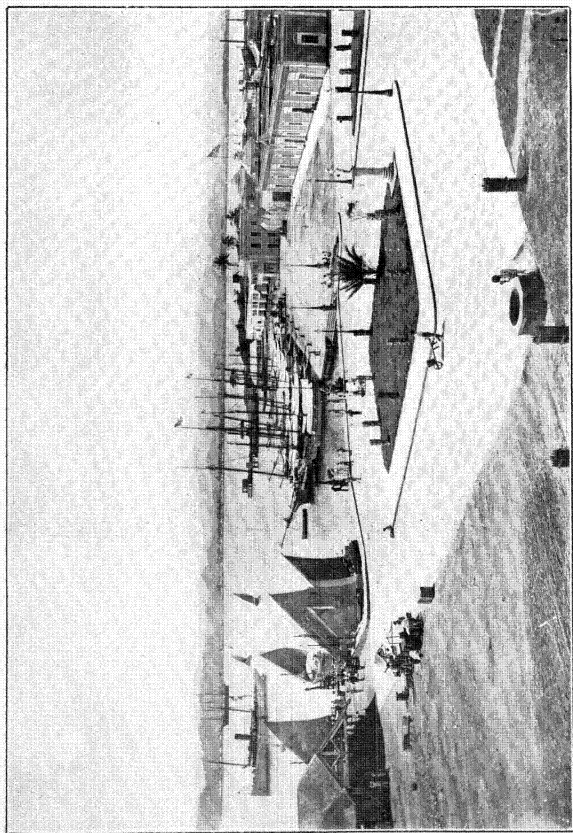
For the next fiscal year, beginning on the 1st of July, 1901, the last legislative assembly approved a budget amounting to \$1,887,902.21. To this we may add probable deficiency and special appropriations aggregating \$112,097.79, which will swell the expenditures for the next fiscal year to \$2,000,000. To meet this we may reasonably expect the following revenues:

The property tax on \$100,000,000 .....	\$500, 000
Internal-revenue taxes .....	700, 000
Custom-house taxes .....	750, 000
Inheritance tax .....	50, 000
Aggregating .....	2, 000, 000

As custom-house revenues after March 1 will probably be reduced to \$300,000, there will be \$450,000 which the next legislative assembly must provide for in the fiscal year of 1902-1903; but the resources of the island are ample if honestly and economically administered.

The custom-houses of Porto Rico are of course under the control of the Secretary of the Treasury of the United States, and the local government has no authority over them in the transaction of their business. However, the amount of exports and imports is a subject having an intimate connection with the financial prosperity of the island, and on that account deserves a brief review. Under the Spanish régime the tariff was so arranged as to benefit the Peninsula regardless of its effect on the island. On the arrival of the American army





CUSTOM-HOUSE AND PORT OF SAN JUAN.

and the assumption of full possession of the territory, the Spanish tariff laws were modified by executive and military orders as from time to time experience showed to be necessary under the new conditions. It is interesting to note briefly the amount of exports and imports during the military occupation. The different ports were taken possession of by the Americans at different dates as the army advanced from point to point in the conquest of the island. These dates began with Ponce on July 28, 1898, and ended with San Juan on October 18, 1898. The American authorities, under the military government, had complete possession of some of the custom-houses from the date of landing, and all of them from October 18, 1898, until April 30, 1900, making an average of about twenty months. During this period the values of the imports and exports were as follows:

## IMPORTS.

From the United States.....	\$6,599,953
From all other countries.....	9,424,552
Total.....	16,024,505

## EXPORTS.

To the United States.....	\$4,071,198
To all other countries.....	9,824,662
Total.....	13,895,860

This gives as the monthly average value of imports \$801,225 and the monthly average value of exports \$694,793 during the administration of the military government.

By the act of Congress of April 12, 1900, providing a revenue for Porto Rico, the tariff laws of the United States entirely superseded those of Spain, and the duties on all merchandise passing between Porto Rico and the United States was fixed at 15 per cent of the ordinary rates. This, of course, greatly changed the course of commerce with this island. During the first ten months of the existence of civil government in Porto Rico—that is to say, from May 1, 1900, to February 28, 1901, inclusive—the values of the imports and exports and the duties collected were as follows:

## IMPORTS.

Origin.	Value.			Duties.
	Free.	Dutiable.	Total.	
United States.....	\$3,546,852	\$2,906,156	\$6,453,008	\$196,370
All other countries.....	33,360	1,616,092	1,649,452	697,459
Total.....	3,580,212	4,522,248	8,102,460	893,829

This shows a monthly average value of imports of \$780,245 and of revenues \$89,382.

## EXPORTS.

To the United States.....	\$3,390,506
To all other countries.....	2,423,577
Total.....	5,814,083

This shows a monthly average value of exports of \$581,408. These tables show the great advantage accruing both to the United States and Porto Rico from the changes made in the tariff law by the constituent act.

It is interesting in this connection to note that since the American occupation the imports into Porto Rico have exceeded the exports from the island. There has been some disposition on the part of alarmists to exploit this fact and to call attention to the deleterious effect of "an unfavorable balance of trade" in reducing the circulating medium of the island. Arguments of this character do not commend themselves to the practical and intelligent mind. Since the days of Adam Smith no commercial fallacy has been more repeatedly or conclusively exposed than the argument that an excess of recorded imports over exports is an evidence of economic decline. The aggregate commercial movement of a country is the real index of its prosperity. It is perfectly normal for an agricultural community in the state of economic development in which Porto Rico finds itself to import more than it exports. This was the state of affairs in the United States in the many prosperous years before 1874, during which the country was rapidly growing from an agricultural to a manufacturing state. With the exception of 1896 and 1897, in which occurred an appreciable liquidation in anticipation of war with the United States, the ordinary course of trade in Porto Rico for years prior to the American occupation was an excess of imports over exports. This normal tendency has been accented since the American occupation by an unusual increase in imports and by an exceptional decline in exports. The activity in imports is explained by the delayed purchases and depleted stocks of local merchants due to the disturbances of war and the uncertainty of the tariff, and, on the other hand, by the heightened economic activity incident to American administration in road building, school construction, and public employment. The decline in exports is the normal consequence of a loss of accustomed markets and the destruction in part of staple crops by the hurricane of 1899. This unusual condition of affairs will tend to speedily correct itself, as, indeed, it is now already doing. But an excess of imports over exports may be expected to continue until Porto Rico has attained that stage of economic development in which the productions of the island will be enough to enable her to pay in kind for all purchases or be of so diversified a character as to render it unnecessary to import to so large an extent. There is no occasion for alarm in this prospect. The excess of imports over exports is liquidated in Porto Rico as in



every commercially active community, not by an influx of currency, but by the formation of credits and the creation of investments. Were the fact otherwise, Porto Rico would long since have been drained of every dollar of its currency.

It should be noted from the above figures that while the revenue collected from the operation of so much of the organic law as affects customs of the island could be expected to yield a larger proportion of the amount of money required for the annual budget, yet, by the operation of said law, all these collections upon articles from the United States cease entirely in March, 1902—less than one year.

To meet the loss of customs collections on merchandise passing between the United States and Porto Rico, the legislature, as heretofore stated, has enacted a revenue law, based upon the general features of such laws in the United States, under the operation of which it is confidently expected sufficient revenue will be yielded to meet the economical needs of government.

#### RETIREMENT OF PORTO RICAN COIN.

Under section 11 of the organic act Congress directed that the Porto Rican coins in circulation in Porto Rico on the 1st day of May, 1900, should be retired, and the Secretary of the Treasury was authorized to redeem them on presentation in Porto Rico at the rate of 60 cents in coins of the United States for 1 peso of Porto Rican money. These coins were to be recoined into American money, as directed in said act. In accordance with this law, Treasury agents came to Porto Rico and up to the month of August last redeemed Porto Rican money amounting to 4,862,798.30 pesos, leaving in Porto Rico the proportionate amount of American coin. On the return of the agents of the Treasury to the United States Messrs. De Ford & Co., bankers, of San Juan, were appointed to continue the redemption, and have up to the present time redeemed 266,343.38 pesos, making a total retirement of 5,129,141.68 pesos, equivalent in United States currency to \$3,077,485.08. Doubtless some sort of exchange from the Spanish silver currency of Porto Rico to American currency was necessary; but coming just as it did, about one year after the hurricane, it proved to be a hardship upon the people. This result ensued not from any injustice in the exchange nor from any lack of value in the 60 cents of American money given for a peso, but from the fact that the merchants of Porto Rico were slow to recognize the difference in value between a Porto Rican peso and an American dollar. Some of them continued to charge the same prices for their goods in American money as they had previously received in the depreciated currency of Porto Rico. The fruit venders and other peddlers of small wares could not be made to understand that a Porto Rican medio was only worth 3 cents, and bakers gave no larger loaf of bread for an American cent

than for a Porto Rican centavo, the intrinsic value of which was only 6 mills. So it happened that the greed of one class and the ignorance of others caused great friction in the purchase and sale of commodities and in the transaction of business. In fact, owing to the peculiar circumstances of the case, the exchange from one currency to another amounted for a time almost to the contraction of the circulating medium to the extent of 40 per cent. Such an apparent disarrangement of prices necessarily requires some time to regulate itself, but matters in this respect have been gradually improving up to the present date, and no one regrets the fact that the money used in Porto Rico is now on a par with that of any other in the world. These people have at last realized the fact that one American dollar is as good as another, no matter whether it be composed of silver, paper, or gold, and that the Spanish coins and Mexican dollars are only worth their weight in the corresponding bullion.

Some attempt has been made to calculate the per capita circulating medium of Porto Rico, with a view to demonstrating that its currency supply is inadequate and that its urgent need is more money. To the economic sentiment of the United States this argument will have the familiar accent of inflation logic. In Porto Rico it is part and parcel of the economic fallacy which bases its demand upon the calamitous effects of "an unfavorable balance of trade" and which finds its panacea in a government loan to the farmers and planters of the island. Like every agricultural community undergoing rapid development, Porto Rico is likely to feel for some time to come the inconvenience of financial stringency. The prime need of the island is not currency, but capital; not coin, but credit.

#### BANKING.

Considering the number of the population, there are few banks, properly so called, in Porto Rico. Banking business, as far as exchange and deposits are concerned, is carried on by nearly every commission merchant of any considerable capital. However, in the principal cities of San Juan, Ponce, and Mayaguez there are several banks giving their entire attention to this business. A large capital is invested, but still inadequate to transact the business of the country.

Although it has been decided by the Attorney-General of the United States that the national banking act is now in force in Porto Rico, no person or association has taken advantage of it to establish a national bank here. Perhaps the reason may be a desire to lend money on lands and city property, which is not permissible under the banking act of the United States. There can be no doubt that the establishment of a national bank at San Juan, by increasing the confidence of American investors, by establishing a more perfect communication between the island and American financial centers, and by affording the National

Government additional facilities for the deposit of Government funds, would be of great benefit to the country.

The Spanish Bank, or, as it is now called, the Bank of Porto Rico, was established in San Juan under a charter from the Crown of Spain. On the 6th day of June last Congress passed a joint resolution authorizing this bank to amend its by-laws so as to change its name from the "Spanish Bank of Porto Rico" to "Bank of Porto Rico," and to substitute for its capital in pesos the equivalent in dollars at the ratio established by law, and to dispense with the requisite that to be a councilor of said bank it was necessary to be a Spaniard, and to make such other changes in its by-laws as might be in accordance with the existing law, subject to the approval of the governor of Porto Rico. Under this joint resolution, this bank sought and obtained the approval of the insular government of the election of certain councilors. A further request was made that the governor would approve an amendment to its by-laws by which the bank should be allowed to issue notes of a minimum denomination of \$1, which was refused, it being deemed unwise and likely to cause dangerous results. The bank has an authorized capital stock of \$900,000, with power to increase it to \$1,200,000. It has the authority to issue bank notes to three times the amount of its paid-up capital, which at present would give it an authorized circulation of \$2,700,000, and the power to increase its circulation to \$3,600,000. As this latter amount is nearly, if not quite, equal to the entire circulation of money in the island of Porto Rico, it is deemed a very dangerous power. The circulation of this bank is secured only by specie reserve to the amount of one-third of its total liabilities, no preference being given to the circulating notes above other claims upon the bank. The practice of issuing bank notes so inadequately secured and in such large amounts is deemed a very questionable one, and it may be necessary to call the attention of Congress to the matter in order to secure proper legislation.

#### DIPUTACION PROVINCIAL.

The diputacion provincial was constituted in the island of Porto Rico by virtue of a royal decree August 28, 1870, and established April 1, 1871.

Its jurisdiction and powers were said to consist in the government and control of the peculiar interests of the province and the material and moral promotion of the same. It exercised the right of inspection and performed the functions of a regulating power over the municipalities. As the said corporation was not in harmony with the new administrative system established by the American Government on its taking possession of the island of Porto Rico, it was abolished by virtue of General Orders, No. 17, on November 29, 1898. Since

the municipalities during the time of the Spanish-American war had not paid their contributions to maintain the diputacion provincial, and the lottery, which was its main source of revenue, was discontinued from the date of the American invasion, the said body was, on its being abolished, destitute of cash with which to meet its obligations and burdened with debts unpaid. In order to decide the claims which might be presented against the said defunct body the then secretary of finance, Dr. Cayetano Coll y Toste, was appointed liquidator. Several claims were decided upon and some payments made by him.

A commission to receive, hear, and decide upon all claims against the late diputacion provincial or arising out of contracts made with the same was constituted by virtue of General Orders, No. 84, Department of Porto Rico, dated April 18, 1900, for the purpose which its name indicates. Messrs. Rafael Nieto Abeille, J. H. Hollander, and J. R. Garrison were appointed members of said commission. The commission on April 26, 1900, at its first meeting, proceeded to appoint Mr. Nieto chairman and Mr. Hollander secretary. The funds in the hands of the liquidator, Dr. Cayetano Coll y Toste, were transferred to the treasurer of Porto Rico, those funds in Porto Rican currency amounting to the following:

Cash .....	\$118. 73
Mortgage certificates (securities).....	9, 617. 50
Total .....	9, 736. 23

The creditors were granted, according to the provisions of paragraph 3 of the general orders above referred to, a period of six months for the presentation of their claims, the said period expiring October 18, 1900. One hundred and ninety-eight claims, amounting to \$185,755.51, were presented up to that date at the office of the commission. Many of the claims presented are being considered and submitted to investigation. Claims to the amount of \$2,877.85 have been favorably reported and the payment thereof made, after having been approved by the governor, and one claim, amounting to \$1,043.90, has been rejected and the payment thereof denied. There are still pending claims amounting to \$181,833.76 undetermined. Mortgage certificates, deposited as securities, out of those which were received by the treasurer from the hands of the liquidator have been ordered returned by this commission, amounting to 6,217 pesos 50 centavos, Porto Rican currency, because the contracts for which they were given as security have been faithfully performed.

As Chairman Nieto Abeille has lately resigned his office, Mr. Manuel F. Rossy has been appointed a member of this commission. It is presumed that the labors of this commission will ere long be concluded.

## CLAIM OF PORTO RICO V. CUBA.

For more than thirty years past the island of Porto Rico has been called on from time to time to advance money from the insular treasury to the island of Cuba. In this way more than \$4,000,000 have been lent by the one island to the other, of which nearly a million and a half have been repaid in various sums. There is a balance of \$2,253,516.55 due from Cuba to Porto Rico. This matter has heretofore been laid before the Department of State at Washington, asking that the United States as trustee settle the claim, while the affairs of Cuba are being administered by the American Government. This appears to be a proper course to take in the matter because—

First. The claim is a plain and simple obligation, never disputed, for which vouchers are on file in the War Department.

Second. The War Department is familiar with the whole matter and capable of reaching an intelligent decision without delay.

Third. Delay resulting in transferring the account to Cuba for adjustment would seriously delay settlement if not defeat it altogether.

Fourth. The reference to Cuba would bring new principals into the case and necessitate an entirely new consideration of the whole matter.

Fifth. An early settlement, involving as it does a large amount of money, must have a very important bearing upon the financial problem in this island.

Sixth. Both of the islands, debtor and creditor, are under the fostering care of the United States, and the American Government owes the duty to each of them of seeing justice done between them.

It has been stated that the Government "has postponed consideration of all such claims until Cuba shall have established its own independent government." It is respectfully suggested that there is no other such a claim as this; that no one can foretell how long it may be until Cuba establishes such a government, and that no good reason is apparent why a settlement should be longer deferred.

## INSULAR LOANS.

One of the most advantageous elements in the financial situation of Porto Rico upon the establishment of civil government was the freedom of the island from any funded or floating indebtedness. This favorable situation has continued unchanged, and the island has been obliged neither to contract obligations nor to incur liabilities which it has not been able to meet from funds on hand. The explanation of this condition is the availability of the "two-million fund" for meeting the cost of insular improvements which would probably otherwise have been defrayed out of a public loan. It would be manifestly bad financiering to defray by current taxation the cost of permanent improvements, such as school building and road construction, the bene-

fits of which will be enjoyed by generations to come. On the other hand, it would be unwise to attempt to use the public credit of Porto Rico until its revenue system has been soundly and securely established and its financial policy has won recognition for stability and conservatism. Through the generous act of Congress in refunding the \$2,000,000 of customs collections it has been possible for the island to make large expenditures on school and road construction without adding a penny to the current expenses of the island. Enough of this fund is still unexpended to supply the reasonable needs of the island in this direction for some time to come, and there will thus be no immediate occasion for an insular loan, even for such commendable purpose as school buildings and road construction.

A more disturbing element in the financial situation of Porto Rico is the periodic demand for an insular loan of not less than \$3,000,000, the proceeds of which shall be advanced in varying amounts to the distressed agriculturists of the island. A bill to this effect passed the house of delegates at the recent legislative session, but the conservative sense of the executive council prevailed and the measure was there defeated. Such a proposition does not commend itself to intelligent or conservative sentiment. Like the demand for cheap money and free banking, it is urged as a sure panacea for all existing ills. Certain agricultural interests of Porto Rico are feeling the stringency which goes inevitably with economic development; but the remedy is an extension of private, not a resort to public credit. An insular loan for the purpose proposed could have only one chain of results—an artificial and temporary stimulus to agriculture, a sure reaction and a more acute depression, a long period of burdensome taxation to defray interest and provide a sinking fund for the contracted loan, and the spectral possibility always present of insolvency or repudiation.

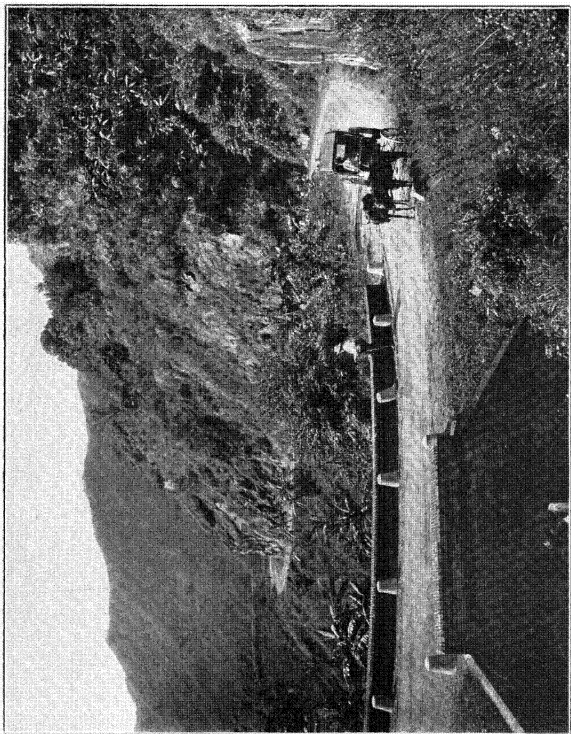
All in all, the financial outlook of Porto Rico is as promising as its present condition is gratifying. An example of stability and integrity has been established in the financial operations of the island, and a wise and equitable revenue system has been adopted which is not only adequate for present requirements, but possesses elasticity with respect to the future.

Economy must be displayed in the expenditures of the island and caution in its financial administration. But in these respects the operations of the first year of civil government reveal signal advance, and the course of the future seems to lie straight in the direction in which an unmistakable path has already been blazed.

#### PUBLIC PROPERTY.

The people of Porto Rico own, as a heritage from the Spanish régime, a considerable quantity of public lands, buildings and grounds, roads and bridges, and there are, besides, harbors, light-houses, and





MILITARY ROAD NEAR CAYEY.



forts which belong to the United States. Not the least among these assets are roads and bridges. At the time of the American occupation there were found 255 kilometers of good roads completed in the entire island. The most important public road is the so-called military road from San Juan to Ponce, a distance of 134 kilometers. Other roads reach from Cayey to Arroyo, from Cataño to Bayamon, from Rio Piedras to Mameyes, from Caguas to Guarabo, and there are uncompleted portions of other highways. All told, the length of completed roads at present amounts to 367 kilometers. The public buildings are fairly numerous and well constructed. A list of them is set forth in the Appendix, Chapter V, Exhibit A. Some of the buildings and grounds are claimed both by the insular government and the United States, as well as ecclesiastical bodies and municipalities. These conflicting claims should be adjusted at an early day. There are also piers and wharves, some buildings and adjacent lands used in connection with the harbor works, also machine shops, tools, and sheds, and a floating plant, including two tugs, which belong to the island, a detailed statement of which is found in the exhibit above referred to.

The public lands or "Crown" lands, as it is claimed, were transferred by the treaty of Paris from Spain to the United States. The commissioner of the interior in his investigations has discovered a distinction between "Crown" lands and "State" lands which is worthy of attention. Some public lands are doubtless in the possession of private parties, and these should be immediately reclaimed.

There is a great deal of valuable property in San Juan and elsewhere in Porto Rico in possession of the War Department of the United States, but which is unoccupied and unnecessary for the present use of that Department or for any of its future uses, unless a very large military establishment is to be maintained in Porto Rico.

In January, 1901, a board of officers appointed to examine and report respecting these properties filed its conclusions with the honorable Secretary of War, advising the enactment of a law setting apart to the island certain properties in consideration of the transfer to the United States of a good and valid title to certain private lands near Ponce and Mayaguez. (Senate Doc. No. 117, Fifty-sixth Congress, second session.) As governor of the island I was opposed to the proposed bill, believing that it was only fair that any transfer to the island should not be upon any consideration carrying with it a probable expenditure of large sums by the island. I think, too, that the United States should turn over to the island a full share of public properties, as it has often heretofore donated lands to new States and Territories. Recently an officer has been to San Juan with a view to obtaining a more satisfactory arrangement, and it is my belief that with some few modifications and changes we can agree upon a proper basis for necessary legislation to be had at an early date.

## THE INSULAR TELEGRAPH

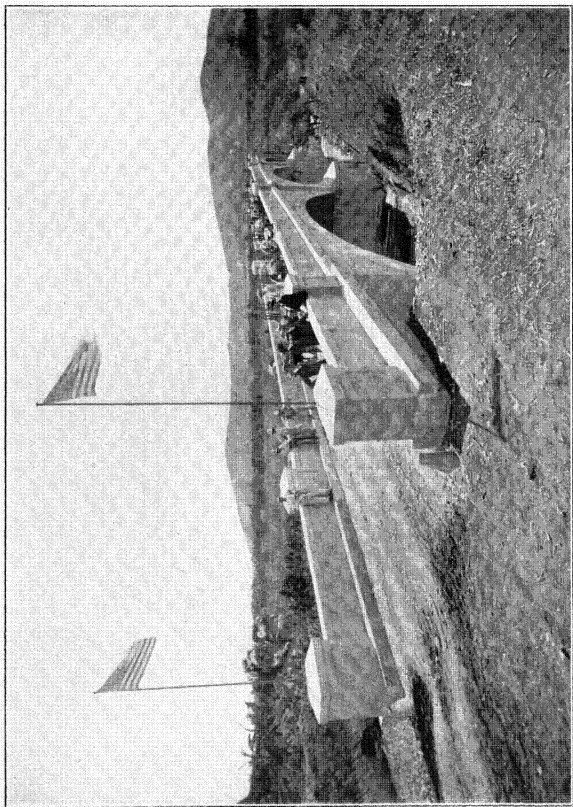
is of great importance, and it is discussed at some length in the report of the commissioner of the interior, which will be found in the Appendix, Chapter V. Under Spanish rule there was a telegraph station belonging to the Government in every town and in almost every village on the island. On the American occupation the whole system was placed in charge of the Signal Corps. Under the military government the lines were repaired at some considerable expense and operated until the hurricane of San Ciriaco, which destroyed many of the lines and rendered a reduction in the number of offices necessary.

The cost of maintenance while under military control was very great. A reference to the report of the Chief Signal Officer will show that during the greater part of this period, from October 18, 1898, to November 30, 1900, the total receipts amounted to \$37,872.97 and the expenses to \$141,990.03, showing a total deficit of \$104,117.06. The average monthly cost to the Government during the first twenty-five and six-tenths months in which the telegraph lines were operated by the Signal Corps amounted to \$4,067.67 over and above receipts. During sixteen months, from January 1, 1899, to April 30, 1900, the average monthly cost of maintenance was \$6,314.26, or \$4,606.54 greater than the monthly income. There are no figures available for the period from December 1, 1900, to February 1, 1901, but it is reasonable to infer that they were much the same as those given.

In compliance with an order from the Secretary of War the whole system was turned over to the civil government on February 1, 1901, and was accepted and assigned to the Department of the Interior. It forms there the Bureau of Insular Telegraph. On transferring the lines the military department asked for and was accorded the free use of the lines for public business. There were not more than a dozen of the telegraph instruments which had been received from the Spaniards on hand when the system was delivered to the civil government. No invoice could be obtained of the property received from the Spanish Government, and it was stated that no inventories had been made and no receipts had been given for the property. It is stated that the cost of American instruments amounted to \$4,428.90. The military authorities valued the telegraph lines as they stood on October 31, 1899, at \$33,086.40.

The telegraph system for the first month since its transfer to the insular authorities has been a great expense, and a regular monthly deficit is likely to show an annual one much too large at the end of the year. For the month of February the salary list amounted to \$1,555, while the receipts were only \$1,116.90, showing a clear deficit of \$438.10, excluding the cost of repairs and incidentals. The value of official messages sent free during the month amounted to \$210.73, which would have reduced the deficit to \$227.37, which is still on the





BRIDGE AT JUANA DIAZ.

wrong side of the ledger. However, this is only an experiment for the first month, and experience will cause many improvements in the immediate future. Whatever loss has been sustained by the Government on account of this service is not chargeable to the civil administration. The system could be enlarged, however, and extended and so regulated possibly as to make it self-supporting, and it is intended by close economy and judicious extension and contraction to approximate that end at the earliest possible date.

#### ROADS.

The crying need of the island is above all things roads. The peculiar configuration of the insular surface and the frequent and continued rains which fall in all parts of the country render intercommunication impossible for weeks at a time except where military roads have been constructed. Schoolhouses may dot the hills and valleys to the north and south of the great central cordillera, the coffee tree may put forth its fragrant blossoms on every mountain side, the sugar cane may clothe every plane with perennial verdure, the tobacco plant may brighten and beautify every landscape, and all the forests, fields, and meadows may offer their stores of wealth to the horny hand of the industrious farmer, but of what avail are the means of education or the sources of wealth if communication is cut off between the neighboring farms and villages and the markets and seaports for lack of roads passable in all seasons and in every state of tropical weather? It is an imperative necessity to devote every dollar which can be spared from the surplus revenue to the construction of permanent roads.

It is understood that nearly a million dollars was allotted to the military authorities for the building of roads throughout the island. Plans were prepared and 20 contracts made for the construction of roads and bridges. In addition four Spanish contracts were continued in force, making altogether 24 contracts for the building of 86 miles of road, and two bridges of the aggregate length of 674 feet. But these works were scattered over the island, and the roads were built in detached sections, so that the entire amount of money would be expended and scarcely a single highway completed, thus necessitating the expenditure of much more money to connect the roads already constructed. Evidently the plans were laid with the expectation of a further appropriation to carry on the work to completion; or, perhaps, the distribution of the funds to the different sections of the country may have been the principal object, in view of the plans adopted.

The money heretofore allotted for this purpose to the civil government has been carefully expended in carrying out contracts already made by the military government, and the \$200,000 recently set aside for that purpose from the accumulated customs will be zealously hus-

banded and devoted to the filling up of the intervals between the portions of roads heretofore completed under the military contracts. With these gaps remaining the benefit of those portions constructed would be to a great extent lost, and their completion is almost absolutely necessary to the country traversed.

#### IMMIGRATION AND EMIGRATION.

The movement in the population in the island of Porto Rico during the last year has been inconsiderable in proportion to numbers. In the absence of any official means of collecting statistics on this subject, all figures are necessarily mere estimates. Of course when the Spanish forces left the country a goodly number of persons for various reasons returned to the Iberian Peninsula, and when the American army came in it brought in its train a large number of civilians more or less connected with it by business relations or otherwise. A small number of American business men also came to the island, following the flag, and some of them have determined to make it their permanent home. But their numbers would make up a very small fraction of a per cent when compared with the total population. The census shows a little over 1 per cent of foreign-born people on the island, and a majority of these are Spaniards remaining over from the old régime. There are not in the whole island more than 1,000 Americans outside of the military service. The dense population of Porto Rico is almost entirely native.

Heretofore emigration has been almost unknown. These islanders are essentially a home-loving people, and remarkably attached to their native land. But particularly since the hurricane of San Ciriaco some of the poorer class of laborers have found it difficult to procure the means of a livelihood.

The Government has expended large sums of money on roadmaking in various parts of the country especially to give employment to the needy. But in many cases they have declined to avail themselves of it, sometimes alleging that they could not leave their homes to go 10 miles away. If for any reason the particular sugar plantation or coffee farm on which they had been accustomed to labor did not longer need their services it would not seem to occur to these simple peasants that by moving over to the next township they might find employment. Many of them would prefer to remain in idleness until someone solicited their services. A few potatoes and bananas will sustain life, and clothing is a luxury in this climate. In this state of affairs the emigration agent found an excellent field for his enterprise. He penetrated the rural districts and offered golden inducements to these simple folk to travel and see foreign lands. Laborers are wanted in Hawaii to work in the sugar fields and in Cuba for the iron mines. Good wages are offered, and many are persuaded to emigrate. So

they crowd the seaport towns of Ponce, Mayaguez, and Guanica. Very few embark at San Juan. Of course the usual scenes of the parting of friends, and sometimes of relatives, ensue. Adventurous boys now and then seek to escape from paternal control and to experience the novelty of foreign travel. But there have been very few cases of minors being solicited to leave or accepted as emigrants, and in every instance when demanded they have been returned to their parents. Most of the emigrants are of the very poorest class of laborers, many of them without a box or a bundle or anything whatever more than the scanty apparel in which they stand upon the wharves. Very few of them have the least rudiments of education. In other words, these emigrants comprise the least desirable elements of this people.

Most of them have gone to Honolulu, some thousands have gone to Cuba, and a few to Santo Domingo. The Federal faction has persistently endeavored to stir up discontent in the island on account of the departure of these laborers and their wives and children, and has called on the insular government to prevent their emigration. This has not been attempted, because, in the first place, it is the privilege of every person to emigrate if he chooses so to do, either with the hope of bettering his financial condition or finding a more agreeable residence. The humblest barefooted peon in the forests of El Yunque has the same right to expatriate himself if he chooses as does the millionaire. And in the second place, the emigration of these people can do no great harm to the island. Out of a population of nearly a million not more than 5,000 or 6,000 have emigrated—scarcely one-half of 1 per cent. They will never be missed in making up the census returns of the next decade. Porto Rico has plenty of laborers and poor people generally. What the island needs is men with capital, energy, and enterprise to develop its latent industries and to reclaim its sugar estates; to build factories and railroads, and make this country hum with the busy round of commerce. If these native emigrants should not return when they are needed other persons will flock in to fill their places. They have not left the sheltering folds of our starry flag, and there are millions more beneath it who can give us all the assistance our circumstances may require now or hereafter.

#### LEGISLATIVE.

The organization of a legislative body in a country where such an institution was totally unknown, and where the laws had been for more than four centuries manufactured for the inhabitants by a minister of the Crown in a city thousands of miles across the sea, was to all appearances an appalling task. But when it had to be done and the labor was begun, with the determination to accomplish it and to make it a

success, difficulties apparently insurmountable began to vanish one by one, and finally the legislative assembly reduced itself to good working order.

In practical business the executive council had a great advantage over the house of delegates. A majority of the members of the council were men of some experience in parliamentary practice and quite able to cope with the new conditions by which they were surrounded. Not a single member of the house before their meeting had any parliamentary experience whatever. However, they were fortunate in their selection of a speaker, and when they had become somewhat accustomed to the noise of the mill were able to manage the machinery of legislation.

The council, composed of eleven members and being the smaller body, with some experience, and presided over by Judge Hunt, a legislator and a jurist of wide experience, was able easily to take the lead in all important measures, and nearly two-thirds of the bills which were finally passed originated in this chamber. It proved also, as has always been intended for similar chambers, to be a valuable conservative force in the onward rush of progressive legislation. The house, consisting of 35 delegates, elected from 7 different districts, even in so small a country as this, developed local jealousies and the usual conflict of interests; but fortunately these were repressed by the good sense and patriotism of the members, and all worked together for a common cause. Although the legislative assembly was organized on December 3, it was not until January 12 that a single bill became a law. The first law passed was an act to establish trial by jury in Porto Rico. This may be considered as a high tribute to that venerable Anglo-Saxon institution and to the American system of criminal jurisprudence, and at the same time as an indication of the enlightenment of the Porto Rican legislators and their innate love of liberty. This was followed up and made effectual by an elaborate act concerning jury procedure, approved on the last day of the session. Wise legislation was also inaugurated in regard to public schools, foreign corporations, taxation and revenue, the management of charities, prisons, and the like, and the reorganization of the insular police. Other important subjects received due consideration. But it is not so much what the legislative assembly did as what it refrained from doing which entitles it to the encomium from the people of Porto Rico of "well done good and faithful servants." The result of its labors lies before the writer in a neatly printed pamphlet of 224 pages, being the acts and resolves of the first session of the first legislative assembly of Porto Rico. Among the 36 acts contained in this little volume not one foolish expression of the legislative will is to be found, and not one of these acts will be speedily repealed. Some of them will doubtless be modified, as time and experience may sug-





MANUEL F. ROSSY, SPEAKER OF THE HOUSE OF DELEGATES.



gest, but many of them will form the foundation for an enduring structure, which shall rise to protect and bless this newly liberated people.

As has been observed, the executive had only one occasion to use the veto power lodged in him by the organic act, and that was in regard to a technical defect which was readily cured, and a new bill passed, which immediately received the executive approval. Some of this legislation has received sharp criticism at the hands of a few members of a political faction which sulked in its tents on election day and refused to cooperate with their patriotic fellow-citizens in choosing a representative body to assist in the making of laws. Let these carpers wait a time in patience until the touchstone of time and experience shall have been placed to this little group of laws, and then say in coolness and fairness whether or not the first attempt of the people of Porto Rico at making laws for their own government is not a successful venture. It is safe to predict unanimous popular approval when cooler counsels have gained undisputed sway.

The code commission appointed by the President under the organic act and confirmed on June 5 consisted of Hon. Joseph F. Daly, of New York, Prof. L. S. Rowe, of Pennsylvania, and Dr. Juan Hernandez Lopez, of Porto Rico. The continental members of the commission met in New York and there held a series of conferences in July and August, and early in September the whole commission met in San Juan and held a series of public hearings. After remaining about ten days on the island, Judge Daly, the chairman of the commission, returned to New York. He again visited the island in March of this year and remained about five weeks. On December 16, 1900, a resolution was passed by the house of delegates requesting the commission to submit to it such drafts of acts as had been prepared. Pursuant to this request, the commission sent to the two chambers drafts of a judiciary act, a habeas corpus act, a law relating to marriage and divorce, a county law, a city law, a village law, an insular charity law, an insular sanitation law, and a transfer and succession tax law. None of these met the approval of the legislative assembly, though possibly some of the features of the last were adopted in the revenue law which passed the two houses. By the law under which it was created, the life of this commission was limited to one year, expiring on April 12, 1901, and it is required to report direct to Congress. Of course no official report has been made of its labors to the local executive. It is presumed a final report of its transactions will be forwarded to the proper authorities sometime in the near future if it has not been done already.

In view of the foregoing facts and the further fact that it was considered that the organic act gave to the legislative assembly full legislative powers, subject only to the revision of Congress, in all matters pertaining to Porto Rico, it seemed proper that there should be created

a local code commission, which would sit in the island and work in harmony with the local legislature, making its report to the governor of Porto Rico for submission to the next legislative assembly. Accordingly, an act having that purpose in view was passed giving the power of appointment to the insular executive.

On March 28 Messrs. Rowe, Hernandez-Lopez, and Keedy were appointed as members of this commission. The two first are members of the former commission appointed by the President under the act of Congress. The latter is a member of the Porto Rican bar. They began their labors on April 12, and their work is now in progress.

#### FRANCHISES AND CONCESSIONS.

As soon as the executive council had organized its mode of procedure in the granting of franchises and concessions, applications began to be placed on file. Among the first was one for a railroad, and was filed on September 11. From that date up to March 22, a little over six months, 53 applications were presented. These covered a great variety of subjects such as railroads, wharves, water rights, telephones, tramways, telegraphs, ferries, and automobile lines. As yet, very few have been granted.

The organic act placed the power of granting franchises in the executive council with the approval of the governor, reserving to Congress the power to annul or modify them. The act of May 1, 1900, required all franchises and concessions granted for railroads, tramways, telegraphs, and telephones to be approved by the President, and that all franchises whatever should be subject to alteration, amendment, or repeal, and placed other less important restrictions upon the power of the insular authorities in this connection.

The executive council established rules and regulations on this subject, requiring notice to be given of the filing of an application by publication in certain newspapers, and that a day should be fixed for the filing of protests, and that a public hearing should be had in all cases, and argument before the council when deemed necessary. It has also been the policy of the council to require applicants to alter or amend all applications, or to grant the franchises on such terms and conditions as seemed to be just and equitable. In water, railroad, and wharf franchises, royalties, payable to the public treasury, have been imposed, sufficient to protect the public welfare, but not so heavy as to discourage capital.

Very few objections indeed have been made by investors to the requirements of the laws, or to the regulations established by the council. It is believed that ere long many of the natural resources of the island will be utilized by foreign capital interested in their development.

A very interesting injunction case is reported by the insular secre-

tary in the Appendix, Chapter I, in which it was sought to enjoin the granting of a franchise to an applicant on the ground that the complainant had a vested right to the privilege sought, by virtue of a Spanish grant. The injunction was refused by Judge Holt, of the United States district court, on the ground that the executive council was a legislative body when acting in the consideration of franchises, and was no more subject to an injunction than the Congress of the United States. It is said that this case will be taken to the Supreme Court of the United States for final decision.

#### RAILROADS.

There has been no actual railroad construction in Porto Rico during the past year or since American sovereignty. This is doubtless due to the conditions existing since the hurricane, which have not been such to promptly invite railroad transportations facilities, and furthermore, probably, to a general belief that railroad investments in the Tropics may not be remunerative. There are in operation only 254 kilometers of railroad in the whole island. It is all narrow-gauge; 1 meter is the width of the tracks. The rolling stock is very inferior and generally in bad order. The speed is generally about 15 or 20 miles per hour.

The "French Railroad," as it is usually called, a corporation organized in 1888 under the Crown of Spain, is now operating 211 kilometers of narrow-gauge road constructed prior to 1898. In the original concession to the company was a provision exempting the road from taxation, and guaranteeing, by the Government, 8 per cent on the cost of construction on a fixed price, the average price being at the rate of \$18,000 per kilometer, or \$28,000 per mile. The road has steadily lost money; but this guaranty has never been paid since the American occupancy, although the representatives of the company earnestly contend that it should have been. Questions of vested rights, as involved by the treaty of Paris, have been raised and elaborately presented by the company before the executive council. The council refused to recognize any obligations under the original concession; yet, appreciating the value of the road to the commercial interests of the island, and considering all the unusual circumstances of the matter, the council has conferred with the representatives of the company, in a spirit of fairness, to the end that an arrangement might be made whereby the company could continue to operate its lines and yet do so consistently with the best economic life of the island, provided always claim of guaranty should be ignored. Several applications for land grants were also waived. Finally a plan was suggested which is to give to the company, if reorganized in America, and if waiver is had of any and all claims for guaranty, new privileges by way of lateral line franchises requiring further construction each year, to exempt

the road from taxation for twenty-five years, and pursuant to an act of the recent legislature to grant the corporation a lease of land in San Juan for fifty years at a nominal rental. The bondholders of the road are, for the most part, citizens of France, the original concessionee having transferred his rights to the Société du Crédit Mobilier of Paris, which transfer was approved by royal decree of June 8, 1888. The representative of the bondholders is now in France conferring with his principals, the council having signified its willingness to consider negotiations looking to a permanent settlement until May 1, 1901. It is believed that an adjustment of the whole question will be decidedly wise, if upon a basis which will forever relieve the island of any burden and at the same time insure further construction.

The Port American Railroad Company, a new corporation, has been granted a franchise to build certain lines to the seacoast, but as yet has not done more than to institute preliminary work to secure rights of way.

Railroad construction will always be expensive in Porto Rico, because of the mountains, streams, and climate. On the other hand, as the island develops and cultivation of lands increases, railroads will surely come, and under experienced American guidance will yield profitably to their owners.

#### THE JUDICIARY.

of this island was found at the beginning of the American occupation to be the same as in the other dependencies of Spain. The highest court was the territorial audiencia, sitting at San Juan, from which there was an appeal to the supreme court in Madrid, Spain. This audiencia was composed of six judges, and had original criminal jurisdiction; also appellate jurisdiction in civil cases from the courts of first instance. There were also audiencias at Ponce and Mayaguez, one at each place, having criminal jurisdiction only, and each composed of three judges. The next in rank and importance were the courts of first instance and instruction, of which there were twelve, each having a separate district. These courts had each only one judge and exercised original jurisdiction in civil cases involving \$200 or over and appellate jurisdiction from inferior courts. In criminal matters they discharged the usual duties of an examining court. Each municipality had also a municipal judge, 69 in the island. These municipal courts had civil jurisdiction of all matters involving less than \$200 and of arbitrations, and in criminal misdemeanor cases where the punishment was a fine of not more than \$65 or imprisonment not longer than thirty days.

In certain criminal cases they also acted as examining courts, and had a limited probate jurisdiction, and other duties not necessary to mention. Each of these courts of all classes had a secretary and a

staff of clerks, a prosecuting attorney and his assistants, constables and bailiffs in abundance. All except those of the municipality were paid by regular salaries, which were on a liberal scale; the officers of the municipal courts were paid by fees charged to litigants. There were also in the municipal courts substitute judges who discharged the duties of their principals when the latter were disqualified by absence or sickness. All these officers were appointed directly or indirectly by the governor-general of the island. The business in every court was retarded by many delays and formalities, and there did not seem to be any such thing as a speedy and impartial administration of justice in either civil or criminal cases.

Under the military administration the courts were reorganized by General Orders, No. 118, issued on August 16, 1899. The courts of first instance and instruction were abolished, and their duties distributed to other tribunals. The municipal courts were retained with two associate judges added, and upon them were imposed the additional duty of examinations in all criminal cases, their original criminal jurisdiction being somewhat reduced, and their civil jurisdiction being raised to \$400. Five district courts were established, of three judges each, having civil and criminal jurisdiction and appellate jurisdiction from inferior courts, and they were required to hold public oral trials under forms of procedure established in the orders. The audiencias were abolished, and their functions conferred on the district courts and the supreme court. The highest court in the island was called "the supreme court of justice," with a fixed residence at San Juan. It was composed of a chief justice and four associate justices, having appellate jurisdiction in all civil and criminal cases. Business in the abolished courts was distributed among those retained and created by the military authority. The *alcaldes* in each municipality were given the powers of police judges.

By General Orders, No. 88, issued on June 27, 1899, the military commander established a United States provisional court, consisting of three judges. These were an American lawyer and two army officers. This court had a clerk, a marshal, and other officers usual in the corresponding courts on the Continent. It was clothed with the jurisdiction of the circuit and district courts of the United States, and had such powers somewhat enlarged to meet local conditions.

Thus the courts of Porto Rico, under the military government, consisted of: First, 1 supreme court of 5 justices; second, 5 district courts of 3 judges each; third, 69 municipal courts of 3 judges each; fourth, 69 police courts, consisting of the *alcaldes* in each municipality, and fifth, the United States provisional court, with 3 judges. Such were the tribunals administering justice on the island on May 1, 1900, when the organic act took effect.

By the act of Congress establishing a civil government for Porto

Rico there was established a district court of the United States for Porto Rico, which was granted, "in addition to the ordinary jurisdiction of the district courts of the United States, jurisdiction in all cases cognizant in the circuit courts of the United States." This court was also constituted the successor of the United States provisional court heretofore mentioned, and all records in said court were required to be delivered to the new court thus created, and the provisional court was discontinued. This court so established was duly organized on August 8, 1900, and is proceeding with its business in an orderly, proper, and successful manner. By an act of Congress amending the organic law of Porto Rico the jurisdiction of this court was enlarged in civil matters to reach all cases involving \$1,000 or more. This will more than double the business in this court.

By the organic act the judicial power is vested in the courts which were then established and in operation, all of which courts were thereby continued, and their selection, jurisdiction, and form of procedure was allowed to remain as it was at that time with the following exceptions: The justices of the supreme court and the marshal are appointed by the President, and the judges of the district court are appointed by the governor, and all other officials and attachés of the other courts are chosen in accordance with directions of the assembly. Power to legislate fully in regard to the courts was also conferred on the legislative assembly. That body has made only one slight change in the supreme court, providing that three members shall be a quorum. Besides, it has passed an act creating a police court in each municipality in the island and conferring on them the powers formerly exercised by the alcaldes acting as police judges and enlarging their jurisdiction in some particulars. Thus the judiciary system of the island stands to-day. It is probably best to proceed slowly with changes or even reforms in such important matters as the administration of justice; but it is probable that the next session of the assembly will make some reforms in conformity with the new conditions.

The attorney-general is most intimately connected with the judiciary, being the State's counsel in all cases pending in the supreme court of the island, and having a controlling oversight of all the district attorneys (fiscales) in the various districts of the island. He is also connected with the Department of Justice of the United States, being required by the organic act to report to the Attorney-General of the United States, through the governor, when required. He is also the legal adviser of the governor and of the other members of the executive council. Prosecutions against offending officials are conducted under the direct supervision of the chief law officer of the island, and there have been no less than one hundred and twenty-one accusations of this kind and many convictions, though the majority of the accused were acquitted on trial. In the entire judicial department of the island there are employed 378 persons, of whom only 5 are Americans.



The cost of this department for the coming fiscal year is estimated to reach \$176,150. The success of the administration of justice depends almost entirely upon the intelligent efforts of the native bench and bar, and it is to be hoped that the fond anticipations of the friends of Porto Rico will not be disappointed.

PUBLIC ORDER.

When the civil government assumed control of public affairs in Porto Rico of course the military forces were primarily charged with the maintenance of public order. These consisted not only of the regular troops stationed here, but also of eight companies of volunteers in the United States service known as the Porto Rican regiment. Their efforts were supplemented by the municipal police in each town and municipality throughout the island, and by the insular police, which at that time numbered 420 officers and men under Col. Frank Techter as its chief. These peace officers were kept moderately busy preventing disturbances and making arrests for infractions of the law. The municipal police, however, were found to be in a great degree inefficient, owing to various causes, and the legislative assembly passed an act increasing the force of the insular police and abolishing the municipal police except in six of the larger cities and towns, and authorizing the governor to replace the police of those places at any time with the insular police. By the same act the potential strength of the insular police was increased to 739 men. Since the adjournment of the legislature, on petition of the city council of San Juan, the municipal police in that city has been abolished, and their places supplied with a detachment from the insular force. The change has been found to be beneficial. The insular police now number 664 all told; consisting of 1 chief, 1 assistant chief, 4 captains, 7 first lieutenants, 5 second lieutenants, 11 sergeants, 70 corporals, and 565 privates. They are stationed at sixty-seven different places over the island. They have cost the Government during the first ten months of this year \$160,648.30, a monthly average of \$16,064.83, or an average of \$29.16 for each man per month. They have made during the eleven months ending on the 31st of March 3,902 arrests for various crimes and misdemeanors, ranging from murder to gambling, and including escapes from prisons and petty misdemeanors. On the whole this little island has been reasonably orderly and law-abiding under the control of the civil government. Full details in regard to the valuable services of the insular police will be found in the report of its chief—Appendix, Chapter VIII.

PRISONS.

Spanish prisons have an unsavory reputation, and have had since the days when Drake and his compeers sailed the southern seas in search of the treasure ships laden with the gold of the new world on its

way to the King's coffers in Madrid. Porto Rico, like other Spanish provinces, had many a faithful copy of the prisons of the peninsula, and one of the first labors of the American military government was to empty the jails of forgotten prisoners and to moderate in some degree the reeking filthiness which made them veritable pest holes, and eventually to clean them up and reduce them to something like good sanitary condition.

There are at this writing less than a thousand prisoners, all told, in the 5 prisons of the island; in exact numbers, 993. Of these, 154 are for homicide and 223 for other felonies, making altogether 377 felonies and 616 misdemeanors. Out of the whole number, 453 are incarcerated in the penitentiary at the capital and 540 in the 4 jails in the principal cities of the island. Altogether, 134 prisoners are awaiting trial and 859 are undergoing sentence. Only 5 women are incarcerated in the whole island of Porto Rico. When it is considered that there are nearly 1,000,000 people on this island, the number of prisoners is very small, only 1 person in every 1,000.

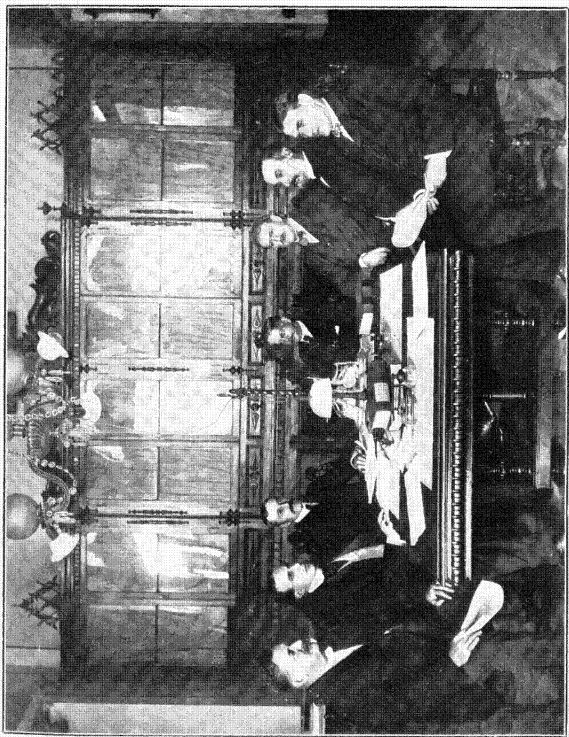
All the jails are absolutely clean; the galleries, which in these jails, on account of climatic conditions, take the place of the ordinary prison cells, are kept constantly whitewashed; the floors are of cement, and washed at least twice a day. The bathrooms and closets, with which each jail is now adequately equipped, are with scrupulous care kept in excellent sanitary condition. While the construction of the buildings leaves something to be wished for, yet the improvement of the sanitary condition since the Spanish administration is really remarkable. The penitentiary of San Juan has established several trades—tailoring, shoemaking, blacksmithing, carpentry, basket making, hat making, and cigar making, and these are giving most excellent results.

The last legislature created the office of director of prisons, and placed it under the direct control of the governor. Mr. Max. Luzurnaris, who was appointed director of prisons, has made a report of their condition, which is to be found in the Appendix, Chapter IX.

It is the earnest desire and intention of the authorities to afford every person accused of crime a speedy and impartial trial, and to punish every infraction of the law, no matter by whom committed.

#### INSULAR GOVERNMENT.

The scheme of government for Porto Rico is set forth in the act of Congress passed on April 12, 1900, and which took effect on May 1 thereafter. Under this law the powers of government are, on the American plan, lodged in three separate bodies of magistracy—the legislative, the judicial, and the executive. The legislative power resides largely in the Congress of the United States, but in local matters is committed to the legislative assembly composed of the house of delegates and the executive council. The judicial is in the courts of



GOVERNOR AND HEADS OF DEPARTMENTS.



the United States and in the supreme and inferior insular courts. The executive is confided to the governor of Porto Rico, advised by the executive council. The latter body, whose functions are partly legislative and partly executive, is composed of the insular secretary, the attorney-general, the treasurer, the auditor, the commissioner of the interior, and the commissioner of education, together with five native members duly appointed to the office. All appointments made by the governor are subject to confirmation by the executive council. The several heads of departments, as such, assist the governor in carrying on the business of the executive department, and in this capacity have made their reports, to which attention will be invited seriatim. Many of the subjects covered in these reports have already been historically treated of herein, and frequent reference has been made to each of them. All of them are full and faithful accounts of their respective offices during the past year, although none of these officers have occupied their posts for the entire year, except the treasurer and auditor, who were acting in the same capacities prior to their regular appointment.

#### THE SECRETARY.

Most intimately associated with the governor in the immediate and daily discharge of his official duties has been of course the insular secretary. His report, which is able and exhaustive, gives a complete statement of the acts of the executive, which had a more peculiarly personal impress than any others, inasmuch as the archives of the governor's office are in the direct keeping of the secretary and all important matters pass through his hands. Owing to the importance of this branch of the executive department, it may be well to briefly review its origin and development.

After the advent of civil government there were retained in the files of the secretary's office, in the executive mansion, all of the documents relating to matters purely civil in their nature which had accumulated under the military régime. Among these records are many valuable data, statistical and otherwise. When the office of civil secretary to the military government went out of existence on May 1, 1900, the duties formerly discharged by that official and the corresponding records were distributed to various departments under the civil government. All matters relating to public roads, agriculture, mines, and the like devolved on the commissioner of the interior; matters connected with the internal-revenue bureau were transferred to the treasurer's office; while municipal affairs, consular affairs, and franchises were transferred to the secretary's office, together with all records of Spaniards retaining their nationality, of all foreigners taking the oath of allegiance to the United States, and matters referring to registration of associations. All of these archives from the office of the civil secretary were consolidated with the civil files of the

secretary's office, and on July 1, 1900, the executive correspondence was separated from the civil files and given a separate docket number. The executive files are kept in the secretary's office and by his force of clerks, and this improved arrangement works quite satisfactorily.

But even the routine duties of the secretary's office are multitudinous and require skillful handling. Among the more important items of business dispatched in the secretary's office or prepared for submission to the executive may be mentioned the granting of pardons to convicts, some of whom are serving sentences imposed during the Spanish domination; the granting of dispensations for the marriage of persons related within certain degrees of consanguinity; the remission of taxes, on the recommendation of the treasurer, to the taxpayers whose properties were seriously damaged by the hurricane of August 8, 1899; the transaction of diplomatic matters with foreign consuls and deciding on the claims of foreign subjects residing in Porto Rico, and the harmonizing of disputes arising in municipalities. Besides the above-mentioned duties, and others not enumerated, which come properly within the province of his department, Secretary Hunt has succeeded in obtaining from the secretaries of the various States in the Union official publications, which have served as a nucleus for a public library, now placed under the charge of the commissioner of education.

The very voluminous labors of the secretary's office will be more completely shown by an examination of his report and the exhibits attached thereto to be found in the Appendix, Chapter I. During the temporary absence of the governor on several occasions Secretary Hunt has, under the requirements of the organic act, discharged the duties of governor. It is needless to say that this was done in a very able and impartial manner.

#### THE ATTORNEY-GENERAL.

The acting attorney-general, Hon. A. F. Odlin, who was appointed on April 30, 1900, by the military governor, to succeed the former solicitor-general, Hon. Rafael Nieto Abeille, found the official work in excellent condition, and all pending matters disposed of with very few exceptions. All the subordinate employees of the former solicitor-general were retained, and the transfer from the military government was made in this department without any friction whatever. A great number of communications at once began to reach the office, many of them requesting opinions on clauses of the organic law. The acting attorney-general continued in charge of the office until July 12, 1900, when the attorney-general appointed by the President, Hon. John A. Russell, arrived, and as the work continued to increase the retiring acting attorney-general was appointed assistant attorney-general.

The work disposed of by the attorney-general may be briefly enumerated as follows:

Legal opinions rendered to the governor and to the heads of the other five departments.

Examinations and recommendations on petitions for pardons.

Investigation of numerous claims presented against the Government.

Directing and prosecuting numerous cases of frauds against the internal-revenue laws reported by the treasurer. It may be noted in passing that many convictions resulted, and the moral effect thereof was distinctly felt, no case of this character having ever been brought previous to May 1, 1900, for judicial action.

Questions of conflict of jurisdiction as to criminal cases between municipal judges and district courts.

Investigation of charges of abuse, favoritism, political bias, and the like made against police courts in Porto Rico. It may be observed that there have been a large number of these cases, and only a few of the police courts in the island have escaped.

Petitions of notaries public for transfers to other districts, and applications of persons desiring to be appointed notaries.

Investigation of titles and examination and approval of documents for the transfer of lands.

Investigation of claims for mining rights.

Numerous complaints from litigants alleging maladministration of justice by the courts.

Many protests as to alleged unlawful taxation by municipalities.

Extensive correspondence and personal interviews with the fiscal of the supreme court and the five fiscals of the district courts concerning the prosecution of criminal cases, and especially touching the possibility of conflicts between the old Spanish law and the acts of Congress of the United States "not locally inapplicable."

On the resignation and departure of Mr. Russell, the attorney-general, from the island in November, Mr. Odlin again resumed charge of the office, and continued to act until the arrival and qualification of Mr. James S. Harlan, on the 8th of March. Since that time the latter gentleman has had charge of the office and conducted the legal business of the island. How well he has succeeded is shown by the comprehensive and learned report which he has made and which will be found annexed hereto as Appendix, Chapter II. A careful perusal of this document will refute much adverse criticism of the courts and the judicial system administered here.

#### THE TREASURER.

Among the first of the departments organized after the inauguration of the civil government was the treasury, and very properly so, too, for it must furnish the fuel to keep the engines going. Dr. J. H. Hol-

lander having been appointed treasurer of Porto Rico by the President on April 27, 1900, organized the department on May 2, and has since conducted it with signal ability. He systematized the work by dividing the business among five bureaus; those of (1) accounts, (2) municipal affairs, (3) internal revenue, (4) internal-revenue agents, and (5) tax-law revision. In his report, which is found in the Appendix, Chapter III, he gives in detail the duties of these several bureaus and a full statement of their methods and of what they have accomplished. He also gives an interesting history of the revenue system as it existed under the Spanish Government and as it was changed and conducted under the American military authorities. The system of taxation as formulated in the revenue law is fully discussed and explained, showing that it avoids the inequalities and injustice of former systems, and requires the property of the island to support the insular government, and every man to pay taxes according to his ability. Rich and poor are treated with equal fairness and the burdens are distributed according to the strength of the bearer. In the collection of taxes every precaution is taken to prevent fraud and peculation, and a rigid responsibility is imposed and minute accounting exacted of every officer handling government funds. Honesty and efficiency are the only requisites for officers in this department, as in all others, and as soon as any employee is found wanting in either of these qualities he gives place to a better man. Very little actual cash is handled in the treasury or by its employees. As soon as collections are made they are deposited with the nearest depository and a certificate of deposit sent to the treasury. All payments are made by drafts on the banks which handle the government funds. These banks give bond in the sum of \$500,000 each and pay 2 per cent interest on the daily balances. The whole system is based on business principles, and no favorites find any benefits, pecuniary or otherwise, from any sort of relations with the treasury. The organization and management of the insular treasury has been already of great benefit, and it is destined to be a still greater blessing to the people of Porto Rico. An honest and just administration of their finances, according to the enlightened methods of the modern science of political economy, and by use of the most equitable principles of taxation, must result in a permanent benefit to any people.

#### AUDITOR.

The auditing system for Porto Rico under the late military government was established by executive order of May 8, 1899, and the auditing regulations issued in pursuance thereof promulgated May 11, 1899. These regulations are found in the Appendix, Chapter IV, Exhibit A. The essential features of this system are retained by the provisions of the organic act, so that, on the inauguration of the civil government in Porto Rico, very few changes were required in the system, except in



the title of the government, in auditing blanks, and in the headings of the books. The system is modeled after that established by law in the accounting offices of the Treasury Department of the United States, and closely follows it, with such modifications as are necessary to meet existing conditions and to insure simplicity and economy. Mr. J. R. Garrison, the very able and efficient auditor, after many years' experience in the United States Treasury Department, served as auditor of the island under the military government, and was appointed by the President to that office on the 27th of April and qualified on the 2d of May. His services to the island have been of great value.

Under the financial regulations of the insular government no moneys can be paid by the treasurer except upon a warrant issued by the auditor and countersigned by the governor, and for all moneys received by the treasurer he is required to issue receipts in duplicate, which must be countersigned by the auditor and one copy retained in his office to be used as a check in auditing the treasurer's accounts of receipts and expenditures. No moneys are advanced to disbursing officers except upon requisitions in due form with itemized estimates attached, which requisitions must be reported upon and recommended by the auditor and approved by the governor before the issuing of a warrant thereon. The requisition upon which is issued a settlement warrant for the payment of any claim is a duly certified copy of the auditor's statement and certificate in settlement of said claim transmitted to the governor and attached to the warrant.

Accounts for revenues received, disbursements made, and miscellaneous claims allowed are duly stated and certified by the auditor, numbered consecutively, and entered upon personal ledgers in his office, after which such accounts and settlements are regularly filed.

The report of the auditor shows the following interesting particulars:

Receipts from customs revenues during ten months of the late military government, July 1, 1899, to April 30, 1900 .....	\$959,311.28
Customs revenues accruing under the civil government, from May 1, 1900, to March 31, 1901 (eleven months), collected in Porto Rico and deposited with the treasurer .....	925,240.45
Total receipts collected and deposited by collectors of internal revenue under the late military government, from July 1, 1899, to April 30, 1900 .....	198,230.73
Total internal-revenue receipts under the civil government, from May 1, 1900, to March 31, 1901, collected and deposited .....	559,578.73
Miscellaneous receipts from sundry sources under the military government, from July 1, 1899, to April 30, 1900, received and deposited...	26,531.29
Under the civil government, the miscellaneous receipts from sundry sources, deposited from May 1, 1900, to March 31, 1901 .....	20,954.97
Trust funds received under the military government and deposited, from July 1, 1899, to April 30, 1900 .....	18,193.10
Trust funds (excluding the remittance of \$200,000 from the United States Treasury Department, for school extension in Porto Rico) received and deposited under the civil government, from May 1, 1900, to March 31, 1901 .....	35,279.61
See Appendix, Chapter IV.	

It may not be amiss to show in this connection a comparison between the financial course of affairs under the military and civil governments, respectively:

Balance in the hands of the treasurer under the military government on July 1, 1899 .....	\$450, 452. 83
On July 6, 1899, there was deposited with the treasurer a further balance arising from the settlement of the accounts of the late central treasury .	23, 764. 39
No trust funds were included in either of said balances. The trust funds on hand in the office of the secretary of finance on July 1, 1899, amounting to \$4,070.06, were separately deposited on July 6, 1899, and not entered as part of the general balance, but as trust-fund receipts.	
Available balance, exclusive of trust funds, on July 6, 1899 .....	474, 217. 22
Balance on hand to the credit of the military government April 30, 1900, including trust funds .....	285, 339. 25
Decrease of balance during the ten months of the military government, from July 1, 1899, to April 30, 1900, which represents the excess of expenditures over receipts during the said period of ten months, being an average excess of expenditures over receipts per month of \$18,887.79 .....	
	188, 877. 97
Balance from all sources in the hands of the treasurer on April 1, 1901. .	363, 493. 95
Included in said balance is the remittance of \$200,000 made by the Treasury Department for school extension in Porto Rico, less expenditures therefrom to March 31, 1901, amounting to \$485.60, leaving a balance of school-extension fund to be deducted of .....	199, 514. 40
Leaving a balance in the treasury April 1, 1901, which arises from insular revenues .....	163, 979. 55
Balance of insular revenues on hand May 1, 1900, as above stated . .	285, 339. 25
Balance of insular revenues on hand April 1, 1901, as above stated .	163, 979. 55
Decrease in balance of insular revenues from May 1, 1900, to March 31, 1901, which represents the excess of expenditures from insular revenues over the insular receipts for said period of eleven months, being an average excess of expenditures from insular receipts over insular revenues, per month, of \$11,032.70, as against the average of \$18,887.79 excess of expenditures of insular revenues over insular receipts, per month, during the last ten months of the period of the military government—that is, from July 1, 1899, to April 30, 1900 .....	
	121, 359. 70
The balance to the credit of the military government on July 1, 1899, not including trust funds .....	474, 217. 22
Total balance on hand on May 1, 1900, which was transferred to the credit of the civil government .....	285, 339. 25
Included in said balance is the balance of trust funds on hand May 1, 1900 .....	13, 145. 43
Available balance on hand May 1, 1900, over and above trust funds .	272, 193. 82

Total available balance on hand July 1, 1899, excluding trust funds ....	\$474, 217. 22
Available balance on hand May 1, 1900, after deducting the balance of trust funds then on hand.....	272, 193. 82
Decrease in available balance from July 1, 1899, to May 1, 1900.....	202, 024. 40
Available balance turned over to the credit of the civil government on May 1, 1900, after deducting the balance of trust funds.....	272, 193. 82
Available balance of insular revenues on hand April 1, 1901, after deducting the balance of trust funds on hand, payable from insular revenues.....	122, 466. 33
Decrease in available balance from May 1, 1900, to April 1, 1901.	149, 727. 19

The average monthly decrease in the available balance during the ten months of the military government from July 1, 1899, to May 1, 1900, was \$20,202.44 per month. From May 1, 1900, to April 1, 1901, under the civil government, the average monthly decrease in the available balance was \$13,611.56.

The foregoing comparative statement is based solely on insular revenues, and the remittance of \$200,000 made by the Treasury Department in December, 1900, as an allotment from the appropriation for refunding customs revenues on importations from Porto Rico, to be used for the purpose of school extension in Porto Rico, and amounts expended therefrom, are not included or taken into consideration in the foregoing statement, since the amounts referred to can not be considered as a part of insular revenues collected in Porto Rico.

By a reference to the statements contained in the Appendix, Chapter IV, it will be seen to what extent the insular government has had to rely upon the customs revenues and how much is derived from internal sources. It should be borne in mind that, with the exception of the sum of \$200,000 remitted from the Treasury Department in December, 1900, as an allotment from the appropriation for refunding customs revenues on importations from Porto Rico (act of March 24, 1900), no other amount has been received by the insular treasury from the appropriation of \$2,095,455.88 provided in said act, nor has any part of the customs revenues collected in the United States since January 1, 1900, on importations from Porto Rico been received by the treasury of the island. The only amount received to March 31, 1901, is the sum of \$200,000 for school extension in Porto Rico, above referred to. When carefully examined it is believed that this report of the auditor, to be found in Appendix, Chapter IV, will show a very satisfactory financial condition existing in the revenues of Porto Rico, and that the government is being carefully and economically conducted.

#### COMMISSIONER OF THE INTERIOR.

By the provisions of General Orders, No. 102, of date April 30, 1900, issued by Brig. Gen. George W. Davis, U. S. V., commanding the Department of Porto Rico, preparatory to the inauguration of civil government on May 1, 1900, there were assigned to the depart-

ment of the interior the duties, responsibilities, and records pertaining to patents, trade-marks and labels, public lands and forests, agriculture, mines and minerals, public works, health, charities, and archives of the insular government of date anterior to American occupation. By the same order Mr. Cayetano Coll y Toste was appointed acting commissioner of the interior, and held the position until June 15 following, when he was relieved by Mr. W. H. Elliott, appointed commissioner of the interior by the President.

Without too great a departure from the lines of organization prescribed by General Orders, No. 102, the commissioner made such readjustments and changes, involving a reduction of force, as appeared to be prompted by the demands of economy and more efficient service. As now constituted the several branches and duties of the department are distributed to the following boards and bureaus:

The board of public works is composed of three members, to which has been committed the care of public buildings, matters relating to harbor shores and lands, railroads, highways, bridges, streams, canals, irrigation, marsh lands, aqueducts, and the supervision and inspection of all works undertaken by the insular government, by municipalities, and under private concessions which in any way affect the public domain.

The superior board of health is composed of five members, including the commissioners of education and the interior. The sanitary affairs of the whole island, either by direct action or through the health officials of the several municipalities, are in charge of this board. Its duties under ordinary circumstances would be multitudinous and important, but the serious conditions of poverty long prevailing and aggravated by the calamity of the hurricane of 1899 render them serious and trying.

The bureau of agriculture and related industries, and the divisions of mines and minerals, and public lands and forests, complete the organization of the department, over which the commissioner, as administrative head, and in addition to his duties as a member of the executive council, is required to hold supervision.

The fact that elaborate, intricate, and cumbersome methods, with entries all in Spanish, have had to be replaced by a system affording better facilities for the prompt dispatch of business by a force of employees unable, with rare exceptions, to speak or understand the English language, and with habits fixed by years of practice in the old way, has militated against rapid progress in the important work of the interior department. The voluminous and badly kept records of the island, which were transferred in bulk to the archives of the department, are being carefully assorted, classified, indexed, and filed so as to make them convenient for reference. The work of the several boards, bureaus, and divisions has been prosecuted with vigor, and

good results have been obtained. The important and intricate subject of public lands is in course of systematic investigation with a view to determining the location, extent, and value of all lands rightfully belonging to the island or to the United States. Through favoritism, fraud, and carelessness in the past there has been created such a confusion of titles that in many instances the real ownership will be hard to determine.

The duties of the commissioner of the interior under the organic act are still manifold. He has charge of all public buildings, grounds, and lands, and is required to perform all such other duties as may be required by law. Generally all matters which do not pertain clearly to some one of the other five departments are referred to this officer, and it so comes about that he has for the last year had charge of not only roads and bridges, public buildings, the public health, forests, and public lands, but also agriculture, mines, the telegraph service, and the insular archives, on all of which matters he has made a report, and in regard to several of them has transmitted statements made to him by the heads of bureaus, which are attached to his report as exhibits. All of these documents will repay perusal by any person who feels an interest in the island of Porto Rico and the condition of affairs existing here at the present time. The report of Commissioner Elliott will be found in the Appendix, Chapter V, to which reference is respectfully made.

#### COMMISSIONER OF EDUCATION.

Perhaps no member of the executive council has a more difficult task to perform than the commissioner of education. Others have duties more varied and covering a wider range, but the work of initiating a system of education here which will supply primary instruction to the 400,000 ignorant boys and girls by whom we are surrounded is a herculean labor. Of the total number of schools opened in Porto Rico this year, 409 are in rural districts and are taught wholly in Spanish. The introduction of normal schools and other agencies will eventually give these schoolteachers a knowledge of English. But the progress must necessarily be slow, and the general teaching of the English language in all schools in Porto Rico can only be accomplished in the future. The same problem that was encountered and overcome wherever foreign languages were the native, or mother, tongue of the bulk of the population, must be overcome here before the English language can be generally taught in the public schools and become the language used in social and business intercourse.

His report calls attention to the opening of the schools, the school law, the teachers, the houses for schools, the building of new school-houses, the normal school, books and supplies, libraries, patriotic

exercises, school decoration, educational meetings, epidemic diseases, and other matters of interest. He also shows that he has disbursed during the five months ending in February last, \$179,678.42. His statistics are incomplete because the data have not been received and could not well be tabulated until the end of the scholastic year. However, enough is apparent to show that zealous, continuous, systematic, and intelligent work is being performed, and the objects in view are being accomplished. Not a single school of any kind has been abolished during the last year in Porto Rico; but many have been opened. And in the capital city, in the Beneficiencia Building a high school has been begun that will compare favorably with any other in any city on the continent of no larger size.

A normal school is projected, to be erected near the city of San Juan, and on April 6, the first rural American schoolhouse was finished and the school installed therein by the acting governor and the commissioner of education, with appropriate ceremonies and great enthusiasm on the part of citizens of Carolina, where it is located. The report of Dr. Brumbaugh, the commissioner, is found in the Appendix, Chapter VI. It is a comprehensive, businesslike document which fairly sets out an impartial view of education in this island

#### CIVIL SERVICE.

As yet there is no civil service operating in the island, but the fitness of civil-service rules is well recognized and the department heads have followed the principle of appointing none but those believed to be best qualified and have retained such only in the public service. In the secretary's office, however, a start has been made by way of competitive examinations for clerkships, and a scale of marking has been adopted which insures the selection of the most capable applicants. It is very probable that the department system will be agreed upon and legislation upon the subject had before another year.

#### THE PERSONNEL OF THE CIVIL GOVERNMENT.

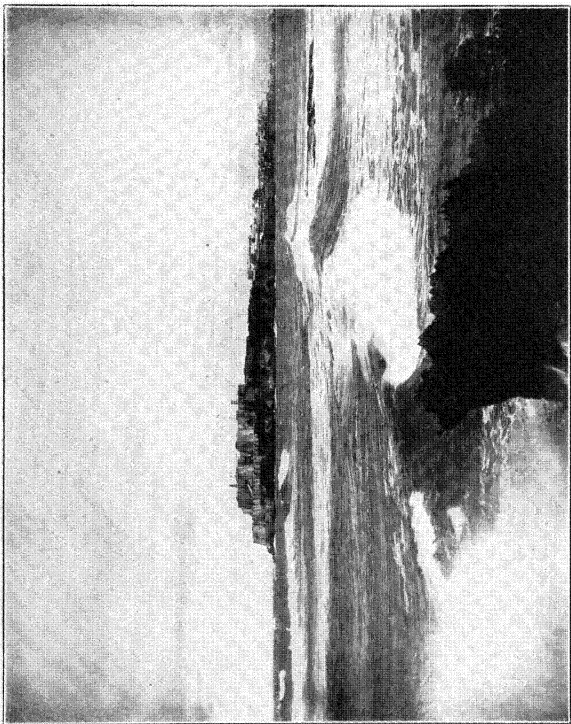
It may be of some interest to know who constitute the working force used in carrying on the government of this island. Many of them are men of large experience and wide acquaintance with their specialties, and all are believed to be persons of integrity and good character.

A general roster of the officers and employees shows the names of all persons connected with the civil government, and will be found in the Appendix, Chapter XV, under the term "Official directory of the civil government of Porto Rico."

#### MILITARY FORCES OF THE UNITED STATES.

It is a very fortunate fact that during the first year of civil administration it has not been necessary to call in the assistance of the military forces of the United States for the preservation of order or any





MORRO CASTLE FROM ISLA DE CABRAS.



other purpose. Since the recall of General Davis, on December 15, 1900, the district of Porto Rico has been commanded by Lieut. Col. James A. Buchanan, of the Porto Rico regiment, United States Volunteer Infantry. There are at present serving in the island 14 companies of soldiers—the 8 companies of the native regiment, 4 companies of the Eleventh Infantry, and 2 batteries of the Fifth Artillery. The necessary staff officers are also on duty here. These troops are distributed over the country in the principal cities, San Juan, Ponce, and Mayaguez, and at Cayey, a beautiful mountain town, where they have comfortable barracks. The most cordial and pleasant relations have, from the first, existed and still continue between the military and the civil authorities.

#### CONCLUSION.

The duties of the governor of Porto Rico are set forth in the organic act as follows:

That the official title of the chief executive officer shall be “the governor of Porto Rico.” He shall be appointed by the President, by and with the advice and consent of the Senate; he shall hold his office for a term of four years and until his successor is chosen and qualified unless sooner removed by the President; he shall reside in Porto Rico during his official incumbency, and shall maintain his office at the seat of government; he may grant pardons and reprieves, and remit fines and forfeitures for offenses against the laws of Porto Rico, and respites for offenses against the laws of the United States, until the decision of the President can be ascertained; he shall commission all officers that he may be authorized to appoint, and may veto any legislation enacted, as hereinafter provided; he shall be the commander in chief of the militia, and shall at all times faithfully execute the laws, and he shall in that behalf have all the powers of governors of the Territories of the United States that are not locally inapplicable; and he shall annually, and at such other times as he may be required, make official report of the transactions of the government in Porto Rico, through the Secretary of State, to the President of the United States: *Provided*, That the President may, in his discretion, delegate and assign to him such executive duties and functions as may in pursuance with law be so delegated and assigned.

It has been the honest endeavor of the present incumbent to follow the law in the discharge of his official duties. He has resided in Porto Rico and maintained his office in the city of San Juan, the seat of government, commonly spoken of by the inhabitants as “La Capital.” Here he has been always accessible to the people of the island, and every one desiring to confer with him on matters of public importance has at all times had full and free opportunity of doing so. Many of the best citizens have favored him with their advice, and some have become offended because their counsel was disregarded, and sought relief in intemperate criticism through the printed periodicals. However, the executive has endeavored to pursue the even tenor of his way, and, after patiently hearing all advice offered, to act on his own best judgment, aided by study and reflection.

The pardoning of convicts and the granting of reprieves and remis-

sions of fines has been found to be one of the most delicate and difficult duties imposed upon the governor by the act of Congress. However, it has been met, it is hoped, in a proper spirit, and an earnest effort has been exerted to temper justice with mercy. So many pardons had been necessarily granted by the military governors, owing to the peculiar circumstances which they found existing on the island at the conquest, that every prisoner after he had carried his case through every court in Porto Rico, as he can do without cost or bond, would as a last resort appeal to executive clemency. A rule had to be established requiring all such applications to come through the attorney-general's office, and have his indorsement, favorable or unfavorable, before they could receive executive attention. By this means what would otherwise have been an enormous and interminable labor was somewhat lightened. As it is, however, the chief magistrate of Porto Rico has passed on hundreds of applications for clemency. Ninety-two pardons have been granted, but no reprieves; and eight remissions of fines and forfeitures. No applications have been made for any respite for any offenses against the laws of the United States, pending the decision of the President. However, three pardons have been granted by the President to prisoners sentenced under convictions in the United States courts.

During the year commissions have been issued to 42 officers who held their positions under the insular government. Many officers after receiving appointments resigned them for trivial causes or at the dictates of party leaders, so such vacancies had to be filled by new appointments. However, it may be stated here as well as elsewhere that the action of such obstructionists has not embarrassed the administration in the least, as no difficulty has been found in filling each vacancy with a better man than the prior incumbent.

In commanding the militia and the execution of the laws the chief executive has had the hearty cooperation of each and every one of his constitutional advisers and subordinates, and to their efforts and abilities in a great measure is due whatever success his administration has attained during the first year of its existence which has just closed.

#### FUTURE.

Respecting the future of the island, the first question will naturally refer to the development of its form of government. The general scheme of colonial administration is presented in an object lesson, in the immediate neighborhood, in the excellent systems represented in the Danish, French, and English West Indies—a system which stands to-day as the best development of more than two hundred years of the trained application of experienced experts, and which, in the nature of things, will be accepted as probably the best working out of the question under all conditions. Under such a system it must be truthfully

admitted the rights of the people in whose interest such legislation has been directed have been carefully guarded. By such forms, that protection to property and security to person have been preserved, without which all government is a failure.

So that, taking these islands as an example, we might safely follow along such general lines. But if it be the policy of the General Government to extend to this island, as undoubtedly is intended, a measure of government broader, more liberal, and more in accord with our system of territorial government, then certain changes from accepted colonial administration must be inaugurated.

Many people have felt that the form of territorial government adopted in the United States should be followed here; that if we are to have Territories then there should be but one general form, and not one form for the United States and Hawaii and another for Porto Rico. And if it is urged that such a standard form of territorial government may be useful in the United States, where all its conditions are well understood by the people generally, while the same form if applied to an island far out in the ocean would totally fail, then the form recently adopted by Congress for Hawaii is put forward as a sufficient answer. But it must be remembered that while Hawaii represents perhaps similar relations to the Pacific coast that Porto Rico geographically does to the Atlantic, there is yet a wide difference between the two islands, which grows stronger as it is worked out more in detail. Hawaii represents an area with a comparatively small population, and has for many years had the advantage of colonization by Americans, with the familiarity with American institutions a long ancestry of acquaintance would bring with it. American capital has been largely invested there, and a territorial government there would be at once understood and immediately become easily adapted to the few economical and ethnological conditions to be encountered, very much as such a form of government would be adopted in a newly developed part of the United States, while, on the other hand, Porto Rico has been a comparatively unknown island to Americans; with a small part of its area under cultivation, and an over-population in comparison with the cultivated area. Though a measurably short distance away from the continent, even at the beginning of the Spanish war, our navy vessels rarely entered any harbor in Porto Rico, though visiting all well-known ports. St. Thomas, less than 100 miles away from this island, was a free port of call to all nations and the general rendezvous of the West Indies.

American occupation, therefore, found the island inhabited by a race of people of different language, religion, customs, and habits, with no acquaintance practically with American methods, and with the commerce and trade in the hands of the Spaniards. With a beautiful island, indeed, but with its natural resources practically

undeveloped, and its population so trained during a period of some four hundred years as to be, as a people, unfitted to at once assume, without careful training and preparation, the management of their own affairs. The accepted form of territorial government would not, I fancy, serve the best purpose here, nor do I think it should be introduced here purely as administered in the United States until the people have been trained to a fuller appreciation of the duties and responsibilities of civil government. I feel, as the result of one year's close study, on the spot, of all the conditions surrounding the problem, that Congress went quite as far as it could safely venture in the form of government already existing in the island, and as the result of such experience and observation I fully believe, with good men devoted to the work, the island will develop faster under such form, its people through experience and education will advance more rapidly in their knowledge of civic virtues under a guidance of present methods than could be gained in any other way. And I therefore feel that a departure from the present general form, except such minor modifications as experience will show from time to time to be wise and necessary, would be a grave mistake, and likely to be attended with considerable annoyance and anxiety. And I go a step further to say that intelligent Americans, fully acquainted with the situation, without regard to political affiliation, if interrogated, would stand as one man on the proposition that Congress had gone as far in the present form of government as it possibly could until experience and training have produced their results in a fuller knowledge of the duties and responsibilities of civil government on the part of the inhabitants.

As to the future of the people. In seeking to impart information on unfamiliar subjects we should speak plainly. Experience has shown that under past conditions but little real progress has been made here, judged by comparison, by the people themselves. While the more educated and cultured possess qualities of great usefulness, there has been so little future for the masses that they have never realized what opportunities for development their native land possessed. Part of this is due, no doubt, to climatic conditions. Nature has done so much for these people and has required so little in return that the problem of life has been free from those terrible anxieties which possess the soul of the toilers of other climes and by their very inexorable demands develop those qualities of thrift, industry, and perseverance which underlie individual as well as national prosperity. In a climate where the temperature ranges between 70 and 85 degrees day and night, week in and week out, where little clothing is required and shelter means protection from the tropical sun rather than climatic changes; where a man can lie in a hammock, pick a banana with one hand, and dig a sweet potato with one foot, the incentive to idleness is easy to yield to and brings its inevitable consequences.

The introduction of fresh blood is needed, and when the American capitalist realizes—as he soon will, if he does not already—that property is as well protected here as in the United States, that his own forms of court procedure prevail here as at home, that there is a surplus of labor accustomed to the Tropics and adapted to the kind of work likely to be undertaken here, that the return to capital is exceedingly profitable, it is my feeling that he will come here not only with his capital, but with the push and energy which always accompany his undertakings, and, with the cooperation of the native, will proceed to make at least five spears of grass to grow where one has grown before, to the immense and permanent prosperity of the island.

Porto Rico is really the “rich gate” to future wealth, and it will add to our national pride to see its riches developed and made of benefit to the world at large, by that indomitable thrift and industry which have always marked the pathway of the Anglo-Saxon, and which, if applied to Porto Rico, will make good indeed the sentiment inscribed upon its shield, “*Prospera, lux oritur.*”

As I go over these topics in final revision, I can not withhold my tribute of grateful acknowledgment to the heads of departments and their deputies, and especially to Judge J. H. McLeary, the assistant secretary of Porto Rico, to whose painstaking, careful research is due most of what is of greatest interest herein.

Happy a people whose cause can be administered by officers of such character, capacity, and diligence.

Respectfully,

CHAS. H. ALLEN,  
*Governor of Porto Rico.*

THE PRESIDENT OF THE UNITED STATES.



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# APPENDIX.

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# APPENDIX.

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## CHAPTER I.

### REPORT OF THE INSULAR SECRETARY.

SECRETARY'S OFFICE,  
*San Juan, P. R., April 1, 1901.*

SIR: I have the honor to report as follows:

Under the provisions of the laws of Porto Rico and military orders having the force and effect of laws, this office exercises a supervision of all municipal affairs not purely fiscal in their character.

These requirements of the laws entail a very large correspondence with municipal authorities, and as a result call for the decision of a vast number of questions arising between the municipal officials disagreeing among themselves or with outsiders.

Resort to the courts to decide controversies, many of which are legal in their character, was not contemplated under the Spanish system, hence administrative duties were multiplied, and, until newer customs and laws supersede older, administrative rulings will cover a multitude of subjects and have the force of judicial determination.

The organization of municipalities in Porto Rico is analogous to the one existing in the Spanish Peninsula. A new city law was introduced in the last legislature, but for lack of time was never reported from the committee to which it was referred. The central insular government has a large supervisory control over municipalities. During Spanish sovereignty they were in reality political tools of the central government, and at present, as political bodies, they are subject to the influence of the party that predominates in them, and in many instances lend more attention to the private interests of the party to which the majority of their members belong than to any benefit the public may derive from their acts.

There are sixty-six legally constituted municipalities in the island. The territory of every one of these comprises several urban and rural wards.

Every municipality is governed by the following authorities: First, the municipal council; second, the mayor.

The municipal councils are both judicial entities and administrative authorities. They are the legal representatives of the municipi-

pality. They are charged with the care and defense of the property and rights of same, and have jurisdiction over all the municipal territory. They are charged with the establishment and creation of municipal services referring to the arrangement and ornamentation of public roads, comfort and hygiene of the neighborhood, encouragement of its material and moral interest, urban police, and management of the properties and rights of the municipality. The number of their members is fixed by a scale which has been regulated by the number of inhabitants in each municipality.

Under the Spanish law the mayors had a double representation. They were delegates of the central government, charged with complying with and enforcing the general laws of the island and with maintenance of public order, and acted as chiefs of the municipal administration, executing the decisions of the municipal councils, directing everything that pertains to the urban and rural police, ordering the investment of the municipal funds, and performing the other functions with which they are charged by the organic law of the municipalities. The maintenance of public order in municipalities the city limits of which contain less than 6,000 inhabitants has been turned over to the insular police force by an act of the late legislative assembly, and in accordance with the provisions of that same law the municipal police force has been done away with in those towns. Mayors formerly exercised the functions of police judges, with power to hear and determine cases involving offenses committed in violation of the police ordinances. This system became highly unsatisfactory, inasmuch as it led to innumerable complaints of political oppression by mayors against persons of opposite political faith. The remedy seemed to lie in taking away judicial power from the mayoralty. Therefore a law was passed in January establishing police courts, with police magistrates appointed by the governor for two years, the salaries of the judges and the other expenses of the said courts to be paid by the municipalities.

Both the municipal councils and the mayors are elected by direct suffrage, and all male residents of the municipality, from the age of 21 years upward, who are taxpayers, for their own account or for that of their legitimate families, or who are able to read and write, are entitled to vote. Persons are eligible for municipal offices who are taxpayers of the municipality included in the first two-thirds of the total number of the same and who are qualified to vote. Vacancies in the office of mayor and councilman are filled by the governor, with the approval and consent of the executive council, in accordance with a law recently passed by the legislative assembly.

Besides those mentioned, there exist other municipal authorities and organizations, as follows: The municipal judge, the local board of public instruction, the local board of health, and the local board of charities. The first of these represents the lowest branch of judicial power, and the other three are the lowest branches of the central

administrative organizations charged with the general direction of the services to which their respective names refer.

In order to cover the expenses of the municipal budgets, the municipal councils collect, in the first place, an income tax on the territorial property, and a tax regulated by a tariff on industry and commerce, which tax varies in accordance with the nature of the industry and of the commerce carried on and with the importance of the towns, equal to the one collected by the insular treasury on the same properties. This form of taxation will vary from July 1, because a law recently passed by the legislative assembly provides that from that date the municipalities may impose a tax of not to exceed one-half of 1 per cent on the assessed value of the territorial, industrial, and commercial property. The present system of taxation of the revenues derived from those properties is abolished. Besides this they may impose and collect various excises and licenses and a consumption tax on articles of luxury and other articles not expressly excepted by law; but all these imposts must be submitted to the executive council before proceeding to collect the same, and that body has to decide whether the imposition of same be legal or not. They also received from the insular treasury 50 per cent of the excises collected by the State on alcoholic liquors, tobacco, cigarettes, cards, perfumery, matches, etc.

The municipal councils draw up and approve the budgets of receipts and expenditures for each fiscal year, but before they can go into effect they must be forwarded to the treasurer of Porto Rico, who will revise them and will take care that no expense is authorized which exceeds the cash resources, that debits or arrears which may have gone over from one year to another be covered, and will insure the observance of the laws and the adjustment of the resources of the municipal council with the revenues of the treasury.

The municipalities of the island are either in straitened financial condition with debts of importance from previous years which they are unable to pay, or, if they are not in debt, they have not made any great progress toward better conditions for lack of ability to make loans under modern methods and for progressive purposes. Among other measures intended to help them, the legislature passed an enabling act for cities by which they can issue bonds for sewerage, water, and other public improvements, and it is believed that in due time advantage will be had of its provisions.

The principal defects of the actual system of municipal government in Porto Rico are—

First. Amalgamation of both urban and rural wards in one same municipality.

Second. Excessive expenses in salaries to superfluous offices created for political recognition.

The first defect will be remedied by establishing, under different governments, the urban and the rural municipalities, because they

do not depend upon the same resources, and their social ends differ. In order to do this it will be necessary to frame a system of municipal law adjusted to the conditions of Porto Rico conforming to the division of the territory into counties, cities, and towns.

The second defect will be less harmful as the people gradually understand that a good city administration means not political favors, but sewers, paved streets, electric lights, fire protection, and efficient police service. Object lessons will be furnished, it is hoped, as new laws operate and closer relationship with the United States is established.

It will be wise, for some time to come, for the central government to keep a measure of control over municipalities, yet such control should be preserved only with a view of ultimately and expeditiously helping to construct perfect municipal independence. It is probable that the next legislative assembly will move far forward in bringing about vast improvement.

In the secretary's office are also kept civil documents accumulated under the military government; appointments made (Exhibit D); registers of associations and corporations, foreign and domestic (Exhibit C); proclamations and executive orders (Exhibit E); of citizenship (Exhibit B); of notarial commissions (Exhibit I); record of fees collected since February 1, 1901, when law went into effect (Exhibit J); and records and files of correspondence (not personal) addressed to the governor (Exhibit A), pertaining to affairs of every possible nature. The volume of the correspondence is very large, because of the old habit of the people to depend upon a single individual authority. What would ordinarily constitute cause for an action in ejectment, or for damages flowing from flooding of private lands, or for slander or libel, are the subjects of communications to the governor. Requests to open cockpits, to enter upon public lands, petitions for pardons, applications for marriages by cousins, requests for road construction, complaints of assaults or of political intimidation, tax grievances, appeals for charity—all such are addressed to the governor, and, after being briefed and entered in this office, are distributed to the several departments as the subject-matter may warrant. (List of pardons will be found in Exhibit F.)

The secretary of the island, by act of Congress, is obliged to keep the minutes of the executive council. These records are very important, including as they do all matters pertaining to franchises, privileges, and concessions (Exhibit II), general election matters (Exhibit G), and regulation of salaries, besides the strictly legislative work performed by the council in legislative session.

The executive council organized on the 28th day of June, 1900, its existence having been provided for by section 18 of the act of Congress entitled "An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes," approved April

12, 1900, commonly known as the Foraker law, through its author, Hon. J. B. Foraker, Senator from Ohio. Section 18 is as follows:

That there shall be appointed by the President, by and with the advice and consent of the Senate, for the period of four years, unless sooner removed by the President, a secretary, an attorney-general, a treasurer, an auditor, a commissioner of the interior, and a commissioner of education, each of whom shall reside in Porto Rico during his official incumbency and have the powers and duties hereinafter provided for them, respectively, and who, together with five other persons of good repute, to be also appointed by the President for a like term of four years, by and with the advice and consent of the Senate, shall constitute an executive council, at least five of whom shall be native inhabitants of Porto Rico, and, in addition to the legislative duties hereinafter imposed upon them as a body, shall exercise such powers and perform such duties as are hereinafter provided for them, respectively, and who shall have power to employ all necessary deputies and assistants for the proper discharge of their duties as such officials and as such executive council.

The council has legislative powers analogous to those usually exercised by a State senate or upper legislative body, together with certain other powers which are exclusive, as provided for in the aforementioned act. Such other powers consist of the making of regulations and orders pertaining to elections of delegates to the house of delegates, the adjustment of salaries of all officials not appointed by the President, including deputies and assistants, and the manner of their payment; also the making, subject to the approval of the governor, and of the President in certain cases, of all grants of franchises, rights, and privileges, or concessions of a public or quasi public nature.

It has not been readily understood that the executive council has but limited legislative authority, as many petitions come to it asking for relief wholly beyond the power of the council to grant, except by formal legislative act concurred in by both legislative bodies, provided for by Congress. A better knowledge of the system of government is now observable, however, and the functions of the council more clearly comprehended.

The procedure adopted in the matter of franchises is as follows:

The petitioner makes written application to the council stating the nature of the franchise he desires to be given him. This application is read to the council, and then referred to the committee on franchises, privileges, and concessions (a standing committee of the council). The committee then proceeds under the following rules, which were adopted by it on September 10, 1900, and duly published in the Official Gazette:

1. Before any franchise, privilege, or concession shall be considered by the committee on franchises, privileges, and concessions of the executive council, the applicant shall first cause to be published in the Official Gazette (and in other newspapers of general circulation if it shall be deemed necessary or proper by the committee or a majority thereof) a notice to whom it may concern that a petition for the franchise, privilege, or concession applied for has been presented to the

executive council. The notice shall further state that any and all persons desiring to be heard for or against the granting of such franchise, privilege, or concession may present their arguments, either orally or in writing, before the committee on a specified day, upon which day the matter of said franchise, privilege, or concession shall be considered. If on said day, however, the committee is not ready to proceed with the matter, it may adjourn to such time as it may consider convenient and proper. Such published notice shall always allow at least twenty (20) days before the consideration of the petition described therein, and it may allow as many as ninety (90) days. There shall be at least one publication for every five days of the time given in the notice.

2. Petitions for franchises, privileges, or concessions shall state fully, clearly, and precisely what the petitioners desire, and, where proper to explain the route or matter involved, shall be accompanied by maps or illustrations accurately showing what is necessary to illustrate the petitioner's prayer. Applications not conforming to these rules may be disregarded or denied.

If the petition for a franchise, privilege, or concession filed with the committee shall be in the Spanish language, then the petitioner shall file therewith a literally correct translation of the same, and all accompanying documents, in the English language, and if the original shall be in the English language, then a translation into the Spanish language.

After the committee has heard the applicant or those opposed to his application, it makes a report to the council, approving or disapproving of the franchises applied for, recommending what action the council shall take.

The council, sitting as a whole committee, sometimes hears arguments from attorneys. It also discusses the matter and amends or modifies or otherwise acts as may seem wise and just. Final vote is had upon the award of the franchise, and after the engrossed copy has been reported it is signed in open council.

A full list of the franchises applied for, together with the action had upon each application, is appended hereto (H). It is interesting to note the number of applications and the purposes involved. They include irrigation canals, water rights for generation of electricity, railroads, leases of public lands, acetylene gas, electric street railways, telephone systems, ferryboats, wharves, city waterworks, automobiles, and other enterprises requiring capital and attending confidence. The members of the council find encouragement in the list, and believe it good evidence of a healthy prospect of the coming of capital.

The council has moved with particular caution in all franchise matters to the end that public interests be wisely subserved and healthy precedents established. Before many months had elapsed it became necessary to consider a claim of vested rights advanced by petitioners for a street railroad in Ponce. The claimants, Messrs. Usera et al., contended that by certain acts previously done under the Spanish Government they had a right to build a railroad over the public highway from the city of Ponce to the harbor.

Realizing the importance of the points involved the council listened to the arguments of several attorneys representing respective applicants for this same franchise, and thereafter awarded the right to

W. S. H. Lothrop. In effect, this act of the council was a refusal to recognize the claim of Usera et al. to any vested rights which were preserved by the eighth article of the Treaty of Paris of April 8, 1899. Messrs. Usera et al. subsequently and before the franchise was executed, by complaint in the United States district court in and for the district of Porto Rico, sought to enjoin the executive council from completing the grant and Lothrop from accepting the same upon the ground that complainants had a vested right or such a right as a court would protect. After presentation the court, through Judge Holt, decided, among other things, that—

The legislative power of Porto Rico is, by the act of Congress of April 12, 1900, providing civil government here, vested in an assembly composed of two bodies, to wit, the executive council and the house of delegates. From this grant of legislative authority the granting of franchises is, however, excepted by section 32 of the act, and as to them the power is vested in the executive council only. As to them it acts in a legislative character and is no more subject to injunction than the Senate of the United States. If the Congress of the United States were about completing a grant of land to one party that already belonged to another under a valid Spanish grant, an injunction would not lie against Congress or its members, nor would they be necessary parties, but the right could be fully settled between the two individuals.

It was also held that upon the facts the complainants had no sufficient standing to obtain relief by injunction. It is understood that steps are being taken to appeal from Judge Holt's decision to the Supreme Court of the United States.

The Porto Rico Railroad Company, operating 200 kilometers of railroad in the island, and generally known as the "French Railroad," and the security holders of the same, have vigorously urged a claim of vested rights before the council. As the matter is one of much importance, I deem it proper to set forth a brief résumé of its history and status.

By a royal decree of Spain, issued December 17, 1886, the minister of colonies of the Kingdom of Spain was authorized to provide by public auction for the construction of a belt system of railroad in the island of Porto Rico, and as an inducement for the construction of such a railroad governmental assistance was offered by granting a guaranty of 8 per cent, to be paid out of the revenues of the island upon a certain estimated cost per kilometer of such railroad. The amount of the cost averaged \$18,000 per kilometer.

There were no bidders at the first sale. Thereafter, by a royal order, a second auction was had, and on March 5, 1888, one Ibo Bosch obtained the concession and organized a company under the name of the Railway Company of Porto Rico. Caution money was deposited, as required by the contract, and work was commenced within some months thereafter; but delays occurred, and it is conceded the road was not completed within six years, the time prescribed by the terms of the concession. The corporation contends that the causes of this

failure to complete were the negligence and refusal on the part of the Spanish authorities to give their approval or indorsement of the plans presented within the time prescribed in the concession requiring such approval.

At the expiration of the six years there were only 160 kilometers finished. These enjoyed the guaranty of the interest provided for in the concession. Other portions of the road had been undertaken, but were not finished, for reasons, so the company further alleged, not within its power to control.

In 1896 the Spanish Government offered a further extension of four years to the company to complete the line, but made no definite order, and thereafter, by royal decree of May 1, 1898, it was decided that the matter should be submitted to the insular autonomic government of Porto Rico for settlement and adjustment, having regard to rights belonging to the company. Up to July 1, 1897, guaranty payments were made by Spanish authority. Porto Rico never actually paid any money after autonomic government obtained.

After American military occupancy, the company sought to have the guaranty paid by the United States, but no money was ever paid to the corporation. General Henry, military governor, by indorsement (dated March 6, 1899) upon a paper presented by the corporation relative to the contract of guaranty, wrote that as the parties "labored under many disadvantages, it is recommended that they be allowed to complete the whole road, provided that the time fixed be the least possible in the interests of the island, three-fourths of gross receipts instead of three-fifths to be retained by them."

As said before, however, no money was paid, and no construction was undertaken.

Brigadier-General Davis, as military governor, took no action whatsoever toward the payment of the guaranty claimed to be due.

When the civil government was inaugurated and grants of franchises and privileges or concessions were to be made by the executive council, application was made for the ratification of the concession previously made by the Spanish Government to the corporation, and a petition was presented asking that the corporation might be permitted to comply with the conditions indicated in the indorsement of Brigadier-General Henry and which were alleged to be a recognition of the rights of the company under the original concession.

The corporation stated that it was willing to decrease the guaranteed interest on the construction from 8 per cent to 5 per cent. A strong appeal was made to the council, based upon the alleged equities and legal rights of the company. These legal rights were said to be within the purview of the provisions of the treaty of Paris guaranteeing protection of property rights. It was also argued that General Henry had regarded the concession as an existing one, and that no forfeiture had ever been declared, even if right of forfeiture had ever existed.



Various petitions were presented by the municipalities and commercial bodies throughout the island praying that the concession made by the Spanish Government to the company be recognized, and that the obligation formerly assumed by the Government of Spain and the island of Porto Rico be undertaken by the new government of Porto Rico, with the modifications offered by the company, and that such provision be made as might enable the remaining portions of the railroad to be built at the earliest moment.

The executive council considered the entire matter from time to time, listened to argument, and finally, on December 3, 1900, unanimously adopted a resolution refusing to grant any subsidy or guarantee interest to the company, but expressing its willingness to accord to the corporation every privilege compatible with the economic life of the island.

In December, 1900, and in January, 1901, meetings were had with the representatives of the company and of its shareholders. The company submitted a proposition asking for franchises for certain new roads and the grant to it of a large amount of rural and urban land. The council expressed its willingness to award any grant of land, even had it the power to do so, a question which was seriously doubted, and again refused to recognize in any manner any obligation as existing under the former concession.

Thereafter the matter was referred to the committee on franchises of the executive council, which committee subsequently presented to the council a suggested outline for a probable arrangement with the company. This suggested adjustment contemplates a reorganization of the company and presumably an American corporation to supersede the present one. The old company and its shareholders are to waive any and all claims of guaranty against the United States or the island of Porto Rico which may possibly exist under the terms of the original concession. In consideration of such waiver, and in order to enable the company to operate its road, new franchises for feeding lines are to be given, with a life of one hundred and fifty years, authorizing the construction of important lines within the next eight years, 13 miles of which are to be built during the first year, and in addition to this the company is to be exempt from taxation for twenty-five years.

The legislative assembly also passed a law authorizing a lease to be entered into between the executive council and the French Railroad, provided the executive council adjusted the differences between the Government and such company, and provided in its discretion the council might think such lease advisable.

Under this law the council may lease to the company for fifty years, at a nominal rental, several blocks of ground situated within the limits of the city of San Juan.

The representative of the railroad is now in Paris conferring with the bondholders of his corporation, the council having indicated that

it would be willing to confer with the company concerning any proposed adjustment until May 1, 1901. A cablegram from the representative of the security holders, dated April 12, 1901, advises the council that the memorandum of possible negotiation is acceptable and reorganization may be had, and that the company's representative would be in San Juan by May 1.

The matter rests in this way, awaiting all definite action.

Royalties to the public have been exacted in water, railroad, and wharf franchises, and various other restrictions have been imposed which are calculated to protect the best public interests, yet not too severe to deter the investment of capital.

The work of the council in framing election and registration orders for the election of a resident commissioner to Washington and 35 members of the house of delegates was by no means inconsiderable. Being the first election ever held under civil government, where citizens of the island were to act as election judges and clerks, a desideratum was simplicity of system. Congress had prescribed that the island should be divided by the executive council into seven districts, composed of contiguous territory, and as nearly equal as might be in population, but left all regulations as to ballots and voting to the council. A division was made in September, and after being fully advised of all the conditions, distances, roads, travel facilities, and conveniences of the people generally, orders were passed appointing a supervisor of elections, and creating seven election district boards, each consisting of three persons. The composition of these boards was one Porto Rican Federal, one Porto Rican Republican, and one American. Two hundred and nineteen precincts were established. Election judges and clerks were named by the district boards. There were 657 election judges, 622 of whom were Porto Ricans. The council reserved the power to approve or disapprove the work of the election boards, but exercised it in only a few instances where partiality and incompetency were manifest. The qualifications of voters were as follows:

The election shall be free and equal, and every male citizen of Porto Rico of the age of 21 years and upwards, who shall have resided in this island for one year next preceding the date of election, and for the last six months of said year within the municipal district where the election is held, and who in addition possesses any one of the following qualifications:

(A) Who is able to read and write; or (B) who, on September 1, 1900, owned real estate in his own right and name, or who on said date was a member of a firm or corporation or partnership which on said date owned real estate in the name of such corporation, firm, or partnership; or (C) who, on September 1, 1900, owned personal property in his own right and name not less in value than \$25 shall be entitled to vote in the municipal district where he may reside, provided his name appears on the registry list as provided by order of this council.

A form of Australian ballot was adopted, and every facility the council could think of was invoked to insure full and free elections. The Federal party withdrew on November 4 after the registration of

voters, the alleged grounds of withdrawal being the general charge of "manifest partiality" by the executive council and "lack of protection for our right to vote." The opposition party went ahead and cast 58,367 votes to the Federals 148. The total registered vote was 123,140. The withdrawal of the Federals was quietly taken and so generally criticised that it marked what will probably be the last obedience to a custom common under the old, but almost unknown under the new, sovereignty. As things progressed, too, the voluntary act of having yielded all party power in the house of delegates was felt by the Federals, so we look for future participation on their part, which doubtless means closely contested elections in 1902.

A résumé of election orders and returns is appended.

To keep up with the various work of the secretary's duties the office force consists of one assistant secretary, one chief clerk (who is also a deputy secretary), one chief clerk for the executive council, two official interpreters (one elected by the council), three translators, and 10 other clerks, the entire assistance being no greater than is actually needed—in fact the number of employees has been reduced by 10 since May 1, 1900.

The methods of the office are systematized and its progress satisfactory.

Publications and reports are exchanged with the Federal and State governments, and the foundation of a good public library was begun; subsequently an insular library was established under the supervision of the commissioner of education, and exchanged publications are now sent there from this office.

We have no civil-service law in force in Porto Rico, but with other progressive legislation doubtless one will soon be adopted. I truly hope so, inasmuch as the public service in this or any other possession will be far more efficient after it is trained, and when once well equipped a man should be confident of his tenure and that he is in line for promotion according to his experience and desert.

In the department under my charge I have recently appointed, after competitive examinations had upon the appropriate general lines laid down by the Civil Service Commission of the United States, giving a high percentage (70 per cent) to knowledge of translation from English to Spanish and Spanish to English.

For your detailed information I beg to submit the annexed recapitulation of business done from May 1, 1900, to April 1, 1901.

Very respectfully,

WILLIAM H. HUNT, *Secretary.*

Hon. CHARLES H. ALLEN,

*Governor of Porto Rico, San Juan, P. R.*

## EXHIBIT A.

## SUMMARY OF DOCUMENTS, ETC.

*Documents mailed from the office of the secretary.*

Translations of laws.....	1,200
Copies Census of Cuba.....	200
Copies Census of Porto Rico.....	3,000
Copies of address of Governor Allen to both branches of the legislative assembly of Porto Rico on December 3, 1900.....	3,600
Copies of General Military Orders, volume 1.....	60
Copies of General Military Orders, volume 2.....	60
Copies census bulletins.....	600
Copies Commercial Statistics of Porto Rico.....	800
Total.....	9,520
Letters written (approximately).....	6,200
Indorsements written (approximately).....	4,400
Total.....	10,600

Over 4,500 pages of typewriter copying.

Since May 1, 1900, 1,267 cases have been recorded in the secretary's file, and 1,649 cases in the governor's file, a total of 2,916 cases.

The average number of communications received on each case in the governor's and secretary's files is not less than four, and probably exceeds that. This gives us in the governor's file 7,396 letters received, and in the secretary's file 5,148, to which we add a number of communications received in the appointment files, amounting to 1,034, averaging 3 to each case, a total of 3,102.

In addition to the above, 280 patents were received, and 11,044 applications for remission of taxes. All of these papers were briefed, when necessary, duly entered, and action taken. The total of the above shows 26,970 letters received, exclusive of matters pertaining to the distribution of documents, etc. In all not less than 40,000 documents were recorded since the organization of the civil government.

Among the other duties of the secretary's office is keeping and checking the accounts of requisitions and warrants signed by the governor from May 1, 1900, to April 1, 1901, the total amount of the warrants issued being \$2,381,796.97.

## EXHIBIT B.

## CITIZENSHIP MATTERS.

Under the provisions of the Treaty of Paris and of the act of Congress providing civil government for Porto Rico, and for other purposes, approved April 12, 1900, those persons who had been subjects of Spain and who elected to preserve their allegiance to the Crown of Spain on or before April 11, 1900, were allowed to retain their characters as citizens of Spain by filing declarations as provided for in the said treaty and law. Entry and record of such declarations has been made in the secretary's office, and shows the total number registered to be as follows:

Males.....	4,612
Females.....	277
Minors.....	341
Total.....	5,230

The municipal judges were allowed to administer oaths of allegiance to foreigners, and these were forwarded to and filed in the office of the secretary.

A list of the foreigners who took this oath is here given:

Citizens of—		Citizens of—Continued.	
Spain .....	536	Germany .....	2
France .....	172	Peru .....	2
Canary Islands .....	101	Sweden .....	2
England .....	89	Costa Rica .....	1
Denmark .....	70	Morocco .....	1
Balearic Islands .....	51	Uruguay .....	1
Italy .....	17	Greece .....	1
Venezuela .....	17	Chile .....	1
Santo Domingo .....	12	Belgium .....	1
Holland .....	9	Colombia .....	1
Austria .....	3	China .....	1
Switzerland .....	3		
Portugal .....	3	Total .....	1,100
Turkey .....	3		

## EXHIBIT C.

*Associations registered from May 1, 1900, to April 1, 1901.*

Name and location.	Date on which regulations were presented in this office.	Date on which the first regulations were or are to be considered approved.	Remarks.
La Protectora de Niños, San Juan .....	June 1, 1900	June 13, 1900	
Círculo Federal Recreativo é Instrucción de Obreros, Luguillo.	July 30, 1900	Aug. 1, 1900	
Colonia Española de San Juan de Puerto Rico, San Juan.	Aug. 17, 1900	Aug. 25, 1900	
Liga de Propietarios de Fincas Urbanas de San Juan, San Juan.	Aug. 24, 1900	Sept. 5, 1900	
Federación Libre de los Trabajadores de la isla de Puerto Rico, San Juan.	.....do.....	Sept. 7, 1900	
Centro Federal de Rio Grande, Rio Grande....	Aug. 16, 1900	Aug. 16, 1900	
Club Republicano, Luguillo.....	Aug. 23, 1900	Aug. 23, 1900	
Club, Federal, Santurce .....	Aug. 24, 1900	Aug. 25, 1900	
Socorros Mútuos La Caridad, Coamo .....	Oct. 13, 1900	Oct. 1, 1895	Constituted under Spanish rule.
Centro de Instrucción y Recreo, Coamo.....	.....do.....	Dec. 23, 1885	Do.
Logia Aurora, Ponce .....	Oct. 15, 1900	July 26, 1890	Do.
Círculo de la Unión Caguena, Caguas .....	May 9, 1900	.....	
La Caridad Mutua, Caguas .....	Oct. 24, 1900	Oct. 28, 1895	Do.
Estrella del Sur, Yauco .....	July 6, 1900	July 7, 1900	
Casino de Ponce, Ponce .....	Nov. 8, 1900	Nov. 3, 1896	Do.
Gremio de Operarios de Barberos, San Juan....	Oct. 1, 1900	Oct. 5, 1900	
Colonia Española de Instrucción y Beneficencia, San Juan.	Oct. 27, 1900	Nov. 5, 1900	
Asociación Farmacéutica de Puerto Rico, San Juan.	Sept. 19, 1900	Sept. 28, 1900	
Taller Benéfico de Artesanos, Ponce.....	Oct. 18, 1900	Mar. 11, 1886	Do.
La Aurora del Trabajo, Ponce .....	Nov. 28, 1900	Feb. 16, 1895	Do.
Los Amigos del Bien Público, San Juan.....	.....do.....	Aug. 12, 1893	Do.
Club Republicano, Guayama .....	June 30, 1900	July 3, 1900	
Círculo de San Carlos, Aguadilla .....	Oct. 19, 1900	Oct. 5, 1881	Do.
Federación Obrera de Lares, Lares .....	July 20, 1900	Oct. 22, 1900	
Gran Logia Soberana de Puerto Rico, San Juan.	Dec. 14, 1900	Dec. 21, 1892	Do.
Casino Español de Guayama, Guayama .....	Aug. 2, 1900	Aug. 24, 1900	
Centro de Estudios Psicológicos "Marietta," San Juan.	Nov. 10, 1900	Nov. 18, 1900	
Porto Rico Yacht Club, San Juan .....	June 26, 1900	Oct. 24, 1900	
Sociedad Cooperativa del Gremio de Marineros, Playa de Ponce.	Nov. 9, 1900	Dec. 11, 1900	
Sociedad Cooperativa del Gremio de Toneleros, Playa de Ponce.	Oct. 31, 1900	.....do.....	

*Associations registered from May 1, 1900, to April 1, 1901—Continued.*

Name and location.	Date on which regulations were presented in this office.	Date on which the first regulations were or are to be considered approved.	Remarks.
Club Federal de Guayama, Guayama.....	May 29, 1900	June 1, 1900	Constituted under Spanish rule.
Casino Español de Puerto Rico, San Juan .....	Dec. 22, 1900	Nov. 16, 1871	
Sociedad de Socorros Mútuos del Arcángel San Rafael, San Juan.	Dec. 24, 1900	Jan. —, 1891	Do.
Club de Esgrima, Gimnástica y Recreo, Yauco.	Oct. 29, 1900	Mar. 24, 1896	Do.
Sociedad de Auxilio Mútuo, San Juan .....	Dec. 22, 1900	Jan. 16, 1883	Do.
Federación Regional de los Trabajadores de Puerto Rico, San Juan.	Aug. 19, 1900	Oct. 11, 1900	
Regeneración, San Juan.....	Dec. 14, 1900	Dec. 22, 1900	
Ygualdad, Sabana Grande .....	Dec. 10, 1900	June 4, 1889	Do.
Club Federal de Río Piedras, Río Piedras .....	Sept. 28, 1900	Sept. 29, 1900	
Club Federal, Cayey .....	Aug. 23, 1900	Aug. 30, 1900	
Club Republicano, Cayey .....	Sept. 26, 1900	Oct. 2, 1900	
Curadora de la Ynstrucción Popular, San Juan.	Dec. 29, 1900	Jan. 6, 1901	
Hijos de la Luz, Yauco .....	Oct. 27, 1900	Apr. 3, 1890	Do.
Liga Social, San Juan .....	June 7, 1900	July 10, 1900	
Unión de Dependientes, San Juan .....	Dec. 27, 1900	Jan. 4, 1901	
Casa de Caridad y Oficios de San Ildefonso, San Juan.	Mar. 6, 1901	Nov. 28, 1860	Do.
Gremio de Mecánicos, Ponce .....	Nov. 24, 1900	Dec. 2, 1900	
La Juventud Obvera de Santurce, Santurce ..	Jan. 25, 1901	Feb. 2, 1901	
Unión Recreativa, Aguadilla .....	Jan. 2, 1901	Jan. 10, 1901	
Centro de Detallistas, San Juan .....	Oct. 29, 1900	Mar. 29, 1891	Do.

STATEMENT OF ASSOCIATION THE REGULATIONS OF WHICH HAVE BEEN PRESENTED IN THIS OFFICE AND HAVE NOT BEEN ENTERED IN THE PROPER REGISTER BECAUSE THE RECORD OF CONSTITUTIONS OF SAME HAVE NOT AS YET BEEN RECEIVED.

Protectora de la Ynfancia, San Juan.....	Jan. 24, 1901	Feb. 1, 1901	
Círculo de Obveros y Trabajadores de Sabana Grande, Sabana Grande.	Feb. 27, 1901	Mar. 7, 1901	
Liga de Propietarios de Fincas Urbanas de Ponce, Ponce.	Mar. 18, 1901	Mar. 26, 1901	
St. John the Baptist, No. 12.....	Mar. 22, 1901	Mar. 30, 1901	

#### EXHIBIT D.

##### APPOINTMENTS.

*June 20, 1900.*—Benito Fores as secretary of the district court of Arecibo.

*January 30, 1901.*—José T. Silva, George W. Fishback, and José Gomez Brioso as commissioners to represent Porto Rico at the Pan-American Exposition at Buffalo, N. Y.

*February 4, 1901.*—Temporary appointment of Arthur E. Linhart as supervisor of assessments for Porto Rico.

*February 11, 1901.*—Francisco Escalona as member of the city council of San Juan.

*February 11, 1901.*—Fidel Guillermetty as member of the city council of San Juan.

*February 20, 1901.*—Arthur E. Linhart as supervisor of assessments for Porto Rico.

*February 20, 1901.*—Maximino Luzunariz as director of prisons for the term of two years, to take effect from March 1, 1901.

*February 20, 1901.*—B. H. Osterhoudt as director of charities for the term of four years, to take effect March 1, 1901.

*February 20, 1901.*—Frank Techter as a member of the insular police commission.

*February 20, 1901.*—Ramon Latimer as a member of the insular police commission for the term of two years.

*February 20, 1901.*—José Carbonell Olazarra as a member of the insular police commission for the term of one year.

*February 27, 1901.*—Manuel Castrello as member of the city council of Rio Piedras.

*February 28, 1901.*—Andres Lopez as alcalde of Dorado. As members of the council of Dorado: Fernando del Valle, Pedro Lopez, Ilario Miranda, Bonifacio Lopez, Juan S. Sasquielo, José Salgado, Demas Garcia, Evangelisto Rosario, and Carlos Garcia.

*February 30, 1901.*—Fernando Lugo Viña as alcalde of Guayama. As councilmen: Gabriel Capó Cintron, Edgardo Vazquez Aguilar, E. Gonzalez Tatgreen, Entero Aquino Lopez, Francisco Navarro Colon, Juan A. Blondet, Joaquin L. Villodas, Tomas Vasquez Rivera, Luis E. Castagnet, Modesto Ramos Cintron, Domingo Pales Anes, and Eugenio Lopez Curet. As members of council of San Juan: Miguel Canellas, Luis Chevrement, and Martin Reyes. Fernando Muria as member of the council of Coamo.

*March 1, 1901.*—Amalio Blondet, Juan Sabater Rivera, Juan Felipe Rabar, and Tomas Villodas as members of council of Guayama.

*March 18, 1901.*—Juan Y. Lopez and Eduardo Camino as members of the council of Dorado. José Jimenez as alcalde of Adjuntas; Manuel Egozcue as alcalde of San Juan; Ramon Calero as member of the council of Isabela; José B. Ortiz as member of the council of Ponce; José Estanislao Morales as member of the council of Naranjito; Mateo Fajardo as member of the council of Mayaguez; Alfonso G. Aguero as member of the council of Cayey; Juan Ramon Ramos as presiding judge, district court of San Juan; José R. F. Savage as judge, district court of San Juan; Juan Moreno Martinez as judge, district court of San Juan; Emilio Toro, fiscal, district court of San Juan; Arturo Aponte, presiding judge, district court of Mayaguez; Juan José Perea, judge, district court of Mayaguez; J. E. Erwin, judge, district court of Mayaguez; Jesus M. Rossy, fiscal, district court of Mayaguez.

*March 26, 1901.*—Francisco J. Rodriguez, as member of the council of Corozal.

*March 27, 1901.*—Frank Techter, as chief of insular police, to take effect February 1, 1901, to rank from February 7, 1899; Luis Berrios Borges, as captain and assistant chief of insular police, to take effect February 1, 1901, to rank from February 13, 1899; José Urrutia Corton, as captain insular police, to take effect February 1, 1901, to rank from February 13, 1899; Enrique Molina Henriques, as captain of insular police, to take effect from February 1, 1901, to rank from February 13, 1899; Pedro A. Guerrero, as captain of insular police, to take effect February 1, 1901, to rank from February 12, 1899; Antonio Salgado Izquierdo, as captain of insular police, to take effect February 1, 1901, to take rank from May 1, 1899; Ernesto Lopez Diaz, as first lieutenant of insular police, to take effect February 1, 1901, to take rank from February 22, 1899; Angel Paniagua Oller, as first lieutenant of insular police, to take effect from February 1, 1901, and to take rank from February 25, 1899; Sergio Noa, as first lieutenant of insular police, to take effect February 1, 1901, and to take rank from May 1, 1899; Ramon Fernandez Nater, as first lieutenant of insular police, to take effect February 1, 1901, to take rank from May 1, 1899; Francisco Cabrera Quinones, as first lieutenant of insular police, to take effect from February 1, 1901, and to take rank from December 29, 1899; Joaquin J. Ferran, as first lieutenant and adjutant of insular police, to take effect February 1, 1901, to take rank from the same date; J. Arthur Meyer, as first lieutenant and paymaster of insular police, to take effect February 1, 1901, and to take rank from the same date; José Lopez Gaztambide, as second lieutenant of insular police, to take effect February 1, 1901, and to date from May 1, 1899; Miguel Hurtado Cordero, as second lieutenant of insular police, to take effect

February 1, 1901, and to take rank from December 29, 1899; José Felipe Silen, as second lieutenant of insular police, to take effect February 1, 1901, to rank from May 28, 1900; Francisco Tallada, as second lieutenant of insular police, to take effect February 1, 1901, to take rank July 1, 1900; Mario Mas Padilla, as second lieutenant of insular police, to take effect February 1, 1901, to take rank March 25, 1901.

*March 30, 1901.*—Fernando Ceballero, as police judge of Arecibo; Roman Martinez Sapia, as police judge of Aguadilla; Louis Vadi, as police judge of Aguada; Genaro Medina, as police judge of Añasco; Lorenzo Bosch, as police judge of Adjuntas; Ventura Torrent, as police judge of Aibonito; José Muñoz, as police judge of Arroyo; Ramon C. Diaz, as police judge of Aguas Buenas; Loilo Olmo, as police judge of Bayamon; Arturo Bou, as police judge of Barranquitas; Severiano Arroyo, as police judge of Barros; Fortuno de Vizcarrondo, as police judge of Carolina; Enrique Urrutia, as police judge of Comerio; Agustin Langier, as police judge of Corozal; Eduardo Barreras, as police judge of Ciales; Julio A. de Echeandia, as police judge of Camuy; Manuel T. Rivera, as police judge of Coamo; Luis Benet, as police judge of Cayey; Manuel Santiago, as police judge of Cidra; Raimundo Faura, as police judge of Caguas; Rodrigo Ramirez, as police judge of Cabo Rojo; Cruz Ortiz, as police judge of Dorado; Prisco Vizcarrondo, as police judge of Fajardo; Juan Lopez Torres, as police judge of Gurabo; Juan Alfredo Blondet, as police judge of Guayama; Toney Flower, as police judge of Guayanilla; Juan B. Lacomba, as police judge of Hatillo; Francisco Lopez Cepero, as police judge of Humacao; Enrique Montanez, as police judge of Hato Grande; Juan C. Monclova, as police judge of Isabela; Manuel T. Villarongo, as police judge of Juana Diaz; Francisco Escuté, as police judge of Juncos; Aurelio Mendez Serrano, as police judge of Lares; Manuel Torregrosa, as police judge of Lajas; Amalio Cepeda, as police judge of Loiza; José Mas y Carbonell, as police judge of Las Marias; Severo Valdes, as police judge of Manati; José E. Marrero, as police judge of Morovis; Ramon Esteban Martinez, as police judge of Moca; Arturo Salguero, as police judge of Mayaguez; Luis Martinez, as police judge of Maricao; Federico Hernandez, as police judge of Maunabo; Emilio Pares, as police judge of Naranjito; Joaquin L. Miro, as police judge of Naguabo; Victoriano Davila, as police judge of Patillas; Domingo Sepulveda, as police judge of Ponce; Miguel Maldonado, as police judge of Peñuelas; José Liborio Hernandez, as police judge of Quebradillas; Pedro Serra Soto, as police judge of Rio Piedras; Manuel Mellado, as police judge of Rio Grande; Ricardo Cumpiano, as police judge of Rincon; Artejeyes Cebollero, as police judge of San Sebastian; Sebastian Quintana, as police judge of San German; Guillermo Velasco, as police judge of Sabana Grande; Juan Valls Descartes, as police judge of Santa Isabell; José de los Reyes, as police judge of Salinas; Eduardo Martorell, as police judge of San Juan (San Francisco district); José C. Rossy, as police judge of San Juan (Cathedral district); Miguel Torres Vallejo, as police judge of Trujillo Alto; José Nevarez, as police judge of Toa Baja; Eugenio Perez, as police judge of Toa Alta; Felix Seijo, as police judge of Utuado; Eugenio O'Neil, as police judge of Vieques; Manuel Muñoz, as police judge of Vega Baja; Manuel Landron, as police judge of Vega Alta; Dr. Manuel Pasarell, as police judge of Yauco; Francisco Carbo, as police judge of Yabucoa; Felipi Cuchi, as president, district court of Arecibo; Ricardo La Costa, as associate judge, district court of Arecibo; Otto Schoenrich, as associate judge, district court of Arecibo; Epidio de los Santos, as prosecuting attorney, district court of Arecibo; T. Soto Nusa, as president, district court of Ponce; Carlos Franco, as associate judge, district court of Ponce; R. Sanchez Montalvo, as associate judge, district court of Ponce; A. Moreno Calderon, as prosecuting attorney, district court of Ponce; Salvador Fulladosa, as president of the district court of Humacao; J. Tous Soto, as associate judge of the district court of Humacao; Ulpiano Valdes Cajas, as associate judge of the district court of Humacao; Manuel Kearney, as prose-



cuting attorney of the district court of Humacao; L. S. Rowe, as member of the Code Commission; Juan Hernandez Lopez, as member of the Code Commission; J. M. Keedy, as member of the Code Commission; José C. Barbosa, as honorary member of the Pan-American Exposition Commission; Elliott Jones, as honorary member of the Pan-American Exposition Commission.

## EXHIBIT E.

## PROCLAMATIONS AND EXECUTIVE ORDERS.

*May 1, 1900.*—Proclamation issued that, pending the permanent appointment by the President and confirmation by the Senate of the officers recognized by the act of Congress establishing a civil government, the civil officers now holding positions by virtue of the appointment of the military governor will continue to hold such offices, and will perform all the duties thereto legally pertaining, until their successors are appointed and duly qualified.

*May 23, 1900.*—Directing that May 30, 1900, be observed as a holiday (Memorial Day) in Porto Rico.

*June 30, 1900.*—Declaring July 4, 1900, a public holiday.

*November 23, 1900.*—Declaring Thursday, November 29, 1900, a day of thanksgiving.

*December 20, 1900.*—Directing all public offices and public schools to be closed on Christmas, December 25, 1900.

*December 24, 1900.*—Directing that January 1, 1901, New Year's Day, be observed as a public holiday.

*February 19, 1901.*—Executive order issued that all public offices and schools be closed on February 22, 1901, George Washington's birthday.

## EXHIBIT F.

*Pardons issued by the governor May 1, 1900–March 31, 1901.*

Name.	Offense.	Pardoned.	Remarks.
Eduardo Galarza.....	Nonpayment of school tax ..	June 29, 1900	Fine remitted.
Ramon Farbia.....	do .....	do .....	Do.
Feliciano Dobie.....	do .....	do .....	Do.
Antera Rivera.....	do .....	do .....	Do.
Catalino Cepeda.....	do .....	do .....	Do.
Ventura Hernandez.....	do .....	do .....	Do.
Manuel Pacheco.....	Concealed weapon.....	July 5, 1900	Sentence remitted only.
Rafael Bofill.....	Issuing challenge.....	July 12, 1900	
Joaquin Alarcon Gimenez.....	Wounding man.....	July 26, 1900	
Pedro Limardo.....	Discharging firearms.....	Aug. 6, 1900	
Luis Duran.....	Concealed weapon.....	Aug. 9, 1900	
Emilio Sagardia.....	do .....	do .....	
Consuelo de la Cruz Roja.....	Violation of municipal laws and ordinances.	Aug. 10, 1900	(Granted to all persons confined in city jail of Mayaguez for violation of municipal laws and ordinances whose sentences expire on or before Sept. 1, to commemorate occupation of Mayaguez by American troops.
Juan Silva.....	do .....	do .....	
Eladio Acosta.....	do .....	do .....	
Eleuterio Rosas.....	do .....	do .....	
Francisco Mangual Lopez.....	do .....	do .....	
Juan Sanabia.....	do .....	do .....	
Miguel Maldonado.....	Carrying firearms.....	Aug. 22, 1900	Ins. policemen.
Julio Romero Negron.....	Using undue force in making arrest.	Aug. 27, 1900	
Ignacio Carballina.....	do .....	do .....	Do.
Diego Becerra.....	Concealed weapon.....	Sept. 3, 1900	
Cornelius Cruz.....	Disturbing the peace.....	Sept. 4, 1900	Sentence reduced. Fine remitted.
Ramon Suris Marchani.....	Swindle.....	do .....	
Felipe Selles.....	Assault.....	Sept. 6, 1900	
Maria Castro.....	do .....	Sept. 13, 1900	
Jose Rivera.....	do .....	do .....	
Juan Ocasio Rosado.....	Homicide.....	do .....	
Rafael Vasquez Rodriguez.....	Swindle.....	do .....	

*Pardons issued by the governor May 1, 1900–March 1, 1901—Continued.*

Name.	Offense.	Pardoned.	Remarks.
Alejandro Abrew .....	Discharging firearm .....	Sept. 19, 1900	Fine remitted.
Patricio Mendez .....	Breach of municipal ordinance.	do .....	
Jorge Marxuach Abrams.	Provoking quarrel .....	Sept. 20, 1900	Fine remitted.
Jose Nemesio Acosta.....	Insulting authorities through his paper.	Sept. 21, 1900	
Rosa Colon .....	Violation of revenue law....	Sept. 27, 1900	Fine remitted.
Francisco Alva .....	do .....	do .....	
Juan Caro y Lucero .....	Concealed weapon .....	do .....	Fine remitted.
Rosenda Martinez .....	Violation of revenue law....	do .....	
Domingo Vinas .....	Homicide .....	Sept. 28, 1900	Fine remitted.
Francisco Silva .....	do .....	do .....	
Saturnino Arrufat .....	do .....	do .....	Fine remitted.
José Alvirte Gonzalez.	Discharging firearm .....	Oct. 10, 1900	
Jose Mercado .....	Concealed weapon .....	Oct. 11, 1900	Fine remitted.
Pedro Maria Aponte .....	Breach of municipal ordinance.	Oct. 16, 1900	
W. G. Dhunitt .....	Assault .....	Oct. 17, 1900	Fine remitted.
Francisco Bonilla.....	For informing authorities of sale short-weight bread.	Oct. 23, 1900	
Lucas Algarin Nieves .....	Electoral offense .....	do .....	Fine remitted.
Lino Castro y Castro .....	Rape .....	Oct. 24, 1900	
Bautista Gonzalez-Roman.	Arson, robbery .....	Oct. 25, 1900	Fine remitted.
Jose Calluelas .....	Concealed weapon .....	do .....	
Juan Ignacio Capó .....	do .....	Oct. 27, 1900	Fine remitted.
R. Julio Marin .....	Disturbing the peace .....	Nov. 2, 1900	
Enrique Domenech .....	do .....	do .....	Fine remitted.
Juan del Toro .....	do .....	Nov. 3, 1900	
Sandalio Sepulveda .....	Concealed weapon .....	Nov. 10, 1900	Fine remitted.
Juan Marichal .....	Selling short-weight bread .....	do .....	
Cristobal Martinez .....	Homicide .....	Nov. 13, 1900	Fine remitted.
Carmen Colon .....	Disturbing the peace .....	Nov. 16, 1900	
Mercedes Colon .....	do .....	do .....	Fine remitted.
Alberto Morales Vasquez	Homicide .....	Nov. 13, 1900	
José Jové .....	Carrying weapon .....	Nov. 23, 1900	Fine remitted.
Victor Mouraille .....	Misdemeanor .....	Nov. 24, 1900	
Pedro Jaravás .....	do .....	Dec. 11, 1900	Fine remitted.
Juan Claudio Ramirez .....	Theft .....	Dec. 13, 1900	
Jose Guiterrez .....	Misdemeanor .....	Dec. 17, 1900	Fine remitted.
Gustavo Infante .....	Carrying knife .....	do .....	
Aurelio Romero Delgado.	Assault .....	do .....	Fine remitted.
Camilo Perez Alvarez .....	Homicide .....	Dec. 20, 1900	
Venancio Adorno .....	do .....	Dec. 24, 1900	Fine remitted.
Eusebio Collazo .....	do .....	do .....	
Reyes Santana .....	do .....	do .....	Fine remitted.
Isadora Gaul .....	Parricide .....	do .....	
Juana Reyes .....	Infanticide .....	do .....	Fine remitted.
Gregoria Ramirez .....	Homicide .....	do .....	
Flora Pagan .....	do .....	do .....	Fine remitted.
Ruperta Pacheco .....	Parricide .....	do .....	
Virgilio Maldonado .....	Homicide .....	do .....	Fine remitted.
Eladio M. Zayas .....	do .....	do .....	
Marcelino Torres .....	do .....	do .....	Fine remitted.
Jose L. Peña .....	do .....	do .....	
Jose Seda Seda .....	Robbery .....	do .....	Fine remitted.
Francisco L. Delgado .....	Swindle .....	do .....	
Isaac Galifuse .....	Robbery .....	do .....	Fine remitted.
Marcelino Gali .....	do .....	do .....	
Valentin Alicen .....	Homicide .....	do .....	Fine remitted.
E. Leon Ferrer .....	Assault .....	do .....	
Juan Demetrio Sosa .....	Homicide .....	do .....	Fine remitted.
Sandalio Nieves .....	do .....	do .....	
Lorenzo Garcia .....	do .....	do .....	Fine remitted.
J. Torres Incognito .....	do .....	do .....	
Enrique Escobar .....	Robbery .....	do .....	Fine remitted.
Gil Aranzamendi .....	Homicide .....	do .....	
Zoilo Rivera y Rivera .....	do .....	Jan. 9, 1901	Fine remitted.
Antonio Altieri .....	Arson .....	Jan. 28, 1901	
Gaspar Viera .....	Assault .....	do .....	Fine remitted.
Elias Ayala Trinidad .....	Theft .....	Jan. 30, 1901	
Juan Montañez Villejas .....	Homicide .....	Feb. 1, 1901	Fine remitted.
Maria Cortes .....	Misdemeanor .....	Feb. 11, 1901	
Juan de Mata Velez .....	Homicide .....	Feb. 15, 1901	Fine remitted.
Manuel Velez Gaztam-bide.	Arson .....	Feb. 23, 1901	
Victoriano Arzuaga .....	Resisting authorities .....	Feb. 25, 1901	Fine remitted.
Felipe Rivera .....	Assault .....	Mar. 16, 1901	
Jose Maria Suarez .....	do .....	Mar. 18, 1901	Fine remitted.
Jose Vizcarrondo Cruz .....	Robbery .....	Mar. 27, 1901	
Ramon Rios Alvalle .....	Assault .....	do .....	Fine remitted.

## EXHIBIT G.

## ELECTION MATTERS.

The more important orders promulgated by the executive council were as follows:

September 4, 1900, an order dividing Porto Rico into seven election districts pursuant to the provisions of an act of Congress approved April 12, 1900, entitled "An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes."

September 17, 1900, an order relative to the election on November 6, prescribing the manner, etc., for holding said election.

September 19, 1900, an order relative to registration.

September 26, 1900, an order appointing members of district election boards.

October 22, 1900, an order making it unlawful for any person to keep open any saloon, shop, house, apartment, store, or tent where spirituous, vinous, malt, or intoxicating liquors shall be sold, distributed, or given away from midnight on November 5, 1900, until 6 p. m., November 6, 1900, and prescribing penalty for violation of said order.

October 22, 1900, an order making it lawful for the district boards to establish additional voting booths in order to enable every qualified voter to vote, provided that no more than six booths should be established in any one precinct.

November 2, 1900, an order exempting members of the boards of election and clerks from arrest on election day, or upon the day before and succeeding election day for any offense cognizable by the police courts under General Order No. 195, dated November 29, 1899, except upon complaint of the entire district board of elections, or all the judges of election who are serving, and providing penalty for violation of the order.

Date of election: November 6, 1900.

Purpose of election: For the election of a resident commissioner to Washington and 35 members to the house of delegates.

Number of judges and clerks: Six hundred and fifty-seven judges, 438 clerks.

## VOTE BY DISTRICTS.

*District of San Juan.*

For commissioner to the United States:	Votes.
Manual R. Gatell .....	34
Federico Degetau .....	12,229
For the house of delegates:	
Carlos M. Soler .....	32
Arturo Vazquez Prada .....	31
Celestino Perez Rivera .....	31
Aciselo Bou de la Torre .....	31
José H. Amadeo .....	31
Manuel F. Rossy .....	12,295
Luis Sanchez Morales .....	12,294
Manuel Egozcue .....	12,292
Gabriel Ferrer .....	12,295
Santiago Veve .....	12,295

*District of Arecibo.*

For commissioner to the United States:	
Manuel R. Gatell .....	1
Federico Degetau .....	1,050

For the house of delegates:	Votes.
Tulio Larriñaga .....	1
Ramon Mendez Cardona .....	1
Francisco y Nater .....	1
Rafael Janer .....	1
Francisco Coira .....	1
Lucas Amadeo .....	1, 052
Felix Santoni .....	1, 051
Cayetano Coll y Toste .....	988
Manuel Zeno Gandia .....	1, 052
Angel Matthey .....	1, 052

*District of Ponce.*

For commissioner to the United States:	
Manuel R. Gatell .....	25
Federico Degetau .....	21, 145
For the house of delegates:	
Luis Celis .....	21
Francisco Parra Capo .....	21, 132
Pedro Juan Besosa .....	21, 132
Ulpiano R. Colom .....	21, 132
Pedro Juan Rosaly .....	21, 135
Pedro Arroyo .....	21, 135

*District of Aguadilla.*

For commissioner to the United States:	
Manuel R. Gatell .....	31
Federico Degetau .....	9, 397
For the house of delegates:	
Atilio J. Gaztambide .....	35
Luis Mendez Vaz .....	32
José G. Torres .....	33
Salvador Picornell .....	31
José Reguere Felin .....	32
Luis A. Torregrosa .....	9, 383
Manuel Domenech .....	9, 380
Aurelio Mendez Martinez .....	9, 383
Francisco Mejias .....	9, 383
Pedro S. Vivoni .....	9, 378

*District of Mayaguez.*

For commissioner to the United States:	
Manuel R. Gatell .....	43
Federico Degetau .....	8, 316
For the house of delegates:	
Santiago R. Palmer .....	40
José A. Fleytas Colberg .....	40
Vicente Pagan .....	41
José Madera .....	40
Rafael Arrillaga .....	39
Francisco Mariano Quiñones .....	8, 307
Pascasio Fajardo .....	8, 286
Frederick Cornwell .....	8, 283
Ignacio Sein Isasa .....	8, 281
Robert H. Todd .....	8, 288

*District of Guayama.*

For commissioner to the United States:	Votes.
Manuel R. Gatell .....	8
Federico Degetau .....	4,546
For the house of delegates:	
Luis Munoz Rivera .....	8
José Barreras .....	8
Federico E. Virella .....	9
Modesto Sola .....	8
Manuel Perez Aviles .....	8
Manuel Rodriguez .....	4,531
Jose Tous Soto .....	4,532
Carlos Blondet .....	4,532
Pedro Maria Descartes .....	4,532
Tomás Carrion .....	4,457

*District of Humacao.*

For commissioner to the United States:	
Manuel R. Gatell .....	6
Federico Degetau .....	1,614
For the house of delegates:	
Herminio Diaz Navarro .....	6
Manuel Camunas .....	6
Octavio Garcia Salgado .....	6
Juan Guzman Benitez .....	6
José Torro y Rios .....	7
Leandro Aponte .....	1,613
José Antonio Veve .....	1,613
Antonio Zechini .....	1,613
Eduardo Lugo Viña .....	1,613
Felipe Serrano .....	1,613

## SUMMARY.

Total number of votes cast .....	58,515
Total number of votes cast for Degetau .....	58,367
Total number of votes cast for Gatell .....	148

SAN JUAN, P. R., March 6, 1901.

*Expenses of elections in Porto Rico.*

Disbursements from September 1, 1900, to March 6, 1901:

Salaries, judges, registry agents and clerks .....	\$11,118.99	
Salaries, boards of election .....	3,417.13	
Salaries, supervisors .....	675.00	
Total salaries .....		\$15,211.12
Traveling expenses .....	\$4,895.26	
Printing .....	1,487.33	
Incidentals .....	4,933.87	
Total contingent expenses .....		11,316.46
Total disbursements .....		26,527.58

NOTE.—Under the head of "Incidentals" are carried expenses for meals, booths, rent, supplies, labor, couriers, etc.

## EXHIBIT H.

*List of applications for franchises, etc., filed in executive council and referred to committee on franchises, privileges, and concessions, with the action taken thereon.*

*No. 1. Porto Rico Railway Company.*—Application for modification of concession granted company for railroad construction. Filed September 11, 1900. Referred to committee on franchises September 11, 1900. Action: Reported by the committee on franchises and considered by the council at various times; is now before the council on report of the franchise committee proposing a settlement of all matters connected therewith, as shown in the memorandum accompanying the report.

*No. 2. Prats, Juan G.*—Application for authority to construct a canal for purposes of irrigation. Filed September 11, 1900. Referred to committee on franchises September 11, 1900. Action: In committee.

*No. 3. Arpin, A. L. and A. M.*—Application for grant of water power of rivers "Rio Grande," of Loiza, and "Blanco," of Naguabo, respectively, for railway and other purposes. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 4. Arpin, A. L. and A. M.*—Application for right to utilize water power of river "Rio Grande," of Loiza, at Arecibo, for railroad and other purposes. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 5. Korber, William.*—Application for right to utilize water power of river Rio Grande of Loiza, in barrio of San Anton, for generation of electric energy. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 6. Port America Company (Gen. Roy Stone).*—Application for authority to construct various lines of railroads in Porto Rico. Filed September 14, 1900. Referred to committee on franchises September 14, 1900. Action: Franchise granted on October 29, 1900.

*No. 7. Borda, W., jr.*—Application for confirmation of franchise granted by royal order from Madrid, dated August 24, 1896, for railroad construction. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 8. Bass, William.*—Application for authority and right of way for construction of industrial railroad from Naguabo to Playa. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 9. Huicy, B.*—Application for lease of swamp lands "Cano de Tiburones." Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 10. Borda, W.*—Application for lease of swamp lands "Cano de Tiburones." Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 11. Corsaut, C. K.*—Application for lease of swamp lands "Cano de Tiburones." Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 12. McCormick, J. C.*—Application for right to utilize water power of certain rivers for purposes of irrigation. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

*No. 13. Usera, Jose and Vicente.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. The franchise applied for was granted on the 27th day of February, 1901, to W. S. H. Lothrop.

No. 14. *Monsanto, L. M.*—Application for the exclusive right to the manufacture of acetylene gas and sale of same in Porto Rico. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 15. *Blasini & Gaskill.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: Granted on the 27th day of February, 1901, to W. S. H. Lothrop.

No. 16. *Munn, Charles A., et al.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to W. S. H. Lothrop February 27, 1901.

No. 17. *Santiago, Florencio.*—Application for right to utilize water power of river at Coamo. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 18. *Hoag, John T.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to W. S. H. Lothrop February 27, 1901.

No. 19. *Arkell, W. J.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Granted to W. S. H. Lothrop February 27, 1901.

No. 20. *Miles, Lucius C., et al.*—Application for authority to install and maintain telephone plant. Filed September 10, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 21. *Rodriguez, Ramon.*—Application for right to rehabilitate the telegraph system between Arecibo and Utuado. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 22. *Woolfork, T. W., et al.*—Application for right to construct railway, Ponce to San Juan. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 23. *Morales, J. M.*—Application for right to construct railway. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 24. *Farrant, Jervis St. V. C.*—Application for concession of working telegraph system of Porto Rico. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 25. *Andrece, Paulino.*—Application for lease of islets in Laguna de San Jose. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 26. *Altieri, Jesus Maria.*—Application for authority to operate a ferry between Anasco and Mayaguez. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 27. *Geigel, Antonio.*—Application for right to utilize water power of Comerio Falls, La Plata River. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 28. *Keck, George S., et al.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to W. S. H. Lothrop February 27, 1901.

No. 29. *Ledesna, Fernando.*—Application for right to construct electric railways and telegraph lines. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: In committee.

No. 30. *De Ford & Co.*—Application for construction of wharves at Ponce Playa. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to John D. H. Luce February 27, 1901.

No. 31. *Valdez, Ramon, et al.*—Application for right to utilize water power of Comerio Falls, La Plata River, at site known as "El Salto." Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to Ramon Valdez December 17, 1900.

*No. 32. Arpin, A. L., Arpin, D. W.*—Application for right to utilize water power of Comorio Falls, La Plata River, at site known as "El Salto." Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to Ramon Valdez December 17, 1900.

*No. 33. De Ford & Co.*—Application for tramway concession, Ponce to Ponce Playa. Filed September 24, 1900. Referred to committee on franchises September 24, 1900. Action: Granted to W. S. H. Lothrop February 27, 1901.

*No. 34. Carbonell, Federico.*—Application for lease of 70 acres of waste lands. Filed September 26, 1900. Referred to committee on franchises September 26, 1900. Action: In committee.

*No. 35. De Ford & Co. et al.*—Application for franchise to construct and operate certain lines of telephones. Filed October 22, 1900. Referred to committee on franchises October 22, 1900. Action: In committee.

*No. 36. Williams, W. P., et al.*—Application for right to rehabilitate waterworks system and to construct and operate electric-lighting system in conjunction with same.

*No. 37. Coca, Rafael N., and Amado, Ricardo.*—Application for a grant of a certain vacant parcel of land in Culebra Island. Filed November 19, 1900. Referred to committee on franchises November 19, 1900. Action: Petitioner informed that it is deemed improper that action should be had by the executive council until the Congress of the United States has legislated in respect to public lands in the island of Porto Rico.

*No. 38. Butler, B. F.*—Application for right to construct and operate a tramway between Ponce and Ponce Playa. Filed November 21, 1900. Referred to committee on franchises November 23, 1900. Action: Granted to W. S. H. Lothrop February 27, 1901.

*No. 39. Lopez, Santo.*—Application for patent and exclusive use of gas-producing apparatus invented by applicant. Filed November 21, 1900. Referred to committee on franchises November 24, 1900. Action: In committee.

*No. 40. Colberg, S. Ramirez.*—Application for franchise to establish and operate a system of salt works in the barrio of the municipality of Cabo Rojo.

*No. 41. Cushman, William C., Dillingham, F. A.*—Application for right to utilize certain waters for purposes of irrigation; for a wharf in the harbor of Guanica, and for the construction and operation of an industrial railway along certain portions of said harbor. Filed December 10, 1900. Referred to committee on franchises December 10, 1900. Action: Granted March 19, 1901, to the Guanica Land Company.

*No. 42. Municipal council of Bayamon.*—Application for authority to drain and erect houses upon certain lands in that municipality. Filed January 11, 1901. Referred to committee on franchises January 11, 1901. Action: In committee.

*No. 43. Usera, Vicente.*—Application for right to utilize the water power of the stream Cayures for purposes of irrigation. Filed January 14, 1901. Referred to committee on franchises January 14, 1901. Action: In committee.

*No. 44. Mayaguez Railroad Company.*—Application for ratification of certain concessions granted it by the Spanish Government. Filed January 15, 1901. Referred to committee on franchises January 15, 1901. Action: In committee.

*No. 45. Alcalde of Mayaguez.*—Transmits petition of Messrs. Esmoris & Co. for ratification of their old concession to operate a ferry barge at the mouth of the Anasco River. Filed February 6, 1901. Referred to committee on franchises February 6, 1901. Action: In committee.

*No. 46. Porto Rico Railway Company.*—Application for right to cultivate and drain swamp lands "Cano de Tiburones." Filed February 19, 1901. Referred to committee on franchises February 19, 1901. Action: In committee.

*No. 47. Butler, B. F.*—Application for right to operate an automobile service in Porto Rico. Filed February 27, 1901. Referred to committee on franchises February 27, 1901. Action: In committee.



No. 48. *New York and Porto Rico Steamship Company*.—Application for right to maintain its wharf and building upon the conditions specified in revocable license granted it, with certain mentioned modifications. Filed February 27, 1901. Referred to committee on franchises February 27, 1901. Action: In committee.

No. 49. *Sucesión de Pedro Juan Capo and others*.—Application for concession to use a certain quantity of waters of the Coamo River for irrigation purposes. Filed March 21, 1901. Referred to committee on franchises March 21, 1901. Action: In committee.

No. 50. *Bicknell, Tomas W.*—Application for concession to run an automobile line between San Juan and Ponce. Filed March 15, 1901. Referred to committee on franchises March 15, 1901. Action: In committee.

No. 51. *Veve, Santiago; Veve, Zaldonado*.—Application for right to connect certain residences and places of business of the Veve family with telephone lines. Filed March 15, 1901. Referred to committee on franchises March 15, 1901. Action: In committee.

No. 52. *San Juan Light and Transit Company*.—In the matter of a grant to it by the board of public works of permission to construct certain side tracks on grounds of the Instituto, in Santurce. Filed March 15, 1901. Referred to committee on franchises March 21, 1901. Action: In committee.

No. 53. *Municipal council of Coamo*.—Application for concession of six liters of water per second to be drawn out of the Coamo River to supply the town of Coamo. Filed March 21, 1901. Referred to committee on franchises March 21, 1901. Action: In committee.

## EXHIBIT I.

*Notaries public in Porto Rico previous to January 31, 1901.*

Name.	Residence.	Date of title.
Mauricio Guerra.....	San Juan.....	Nov. 18, 1869
Santiago R. Palmer.....	do.....	Aug. 21, 1871
Tomás Valldejuli.....	Bayamon.....	(?)
José A. Cajas.....	Caguas.....	June 28, 1872
Luis Muñoz Morales.....	Cayey.....	(?)
Juan Z. Rodriguez.....	Arecibo.....	Dec. 25, 1872
Manuel Valdes Cajas.....	Manati.....	(?)
Francisco I. Nater.....	Utua.....	June 21, 1883
Mariano Riera Palmer.....	Mayaguez.....	(?)
Alfredo Arnaldo.....	do.....	(?)
Juan Mercader.....	Aguadilla.....	(?)
Victor P. Martinez.....	Lares.....	(?)
J. R. Nazario de Figueroa.....	San German.....	Apr. 30, 1868
Rafael León.....	Ponce.....	Oct. 16, 1872
Rosendo Matienzo Cintron.....	do.....	(?)
Manuel Solis Commins.....	Yauco.....	(?)
Felipe Rodriguez.....	Coamo.....	Sept. 23, 1873
Perfecto Burés.....	Adjuntas.....	June 21, 1884
José Mariano Capó.....	Guayama.....	June 15, 1871
Antonio Aldrey Montolio.....	Humacao.....	(?)
José C. Schroder.....	Fajardo.....	(?)
Martin Gonzalez.....	Hato Grande.....	(?)

*Appointed after January 31, 1901.*

Rafael Toro Vendrell.....	Ponce.....	Feb. 28, 1901
Juan Morera Martinez.....	San Juan.....	Do.
Dr. Ramon Roura.....	Mayaguez.....	Do.
Francisco Parra.....	Ponce.....	Mar. 2, 1901
Luis Campillo y Abrams.....	Mayaguez.....	Mar. 6, 1901
Hermínio Diaz Navarro.....	San Juan.....	Feb. 28, 1901

## EXHIBIT J.

*Record of fees collected in the office of the secretary of Porto Rico.*

Date.	No.	Name.	For what collected.	Patent number.	Amount.
Feb. 2	1	San Juan News	Copy miscellaneous papers		\$1.60
2	2	J. R. F. Savage	Searching archives		1.00
8	3	F. H. Dexter	Certified copy of records		2.40
12	4	do	Certificate acceptance of Ponce tramway franchise.		2.00
13	5	Dr. Saldana	Certificate revenue act		2.00
23	6	R. H. Todd	Copy Civil Procedure		.86
26	7	do	Searching records		1.00
21	8	C. A. Snow & Co.	Certificate patent filed	P. 1	2.00
21	9	Munn & Co	do	P. 7	2.00
21	10	do	do	P. 8	2.00
21	11	do	do	P. 9	2.00
25	12	do	do	P. 10	2.00
18	13	do	do	P. 12	2.00
21	14	Dyer, Edmonds & Dyer	do	P. 13	2.00
21	15	do	do	P. 14	2.00
21	16	do	do	P. 15	2.00
21	17	do	do	P. 16	2.00
21	18	do	do	P. 17	2.00
21	19	do	do	P. 18	2.00
21	20	do	do	P. 19	2.00
21	21	do	do	P. 20	2.00
21	22	do	do	P. 21	2.00
21	23	do	do	P. 22	2.00
21	24	do	do	P. 23	2.00
21	25	do	do	P. 24	2.00
21	26	do	do	P. 25	2.00
21	27	do	do	P. 26	2.00
21	28	do	do	P. 27	2.00
21	29	do	do	P. 28	2.00
21	30	do	do	P. 29	2.00
22	31	J. Erwin	Copy Code Civil Procedure		.86
28	32	Society Circulo de Obre- ros y Trabajadores de Sabana Grande.	Registering regulations		2.00
Total					59.72
Mar. 1	33	Unknown	Copy Code Civil Procedure		.86
1	34	Juan Morera Martinez	Registering commission notary public.		1.00
1	35	Rafael Toro Vendrell	do		1.00
4	36	Ramon Roura	do		1.00
5	37	John D. H. Luce	Certificate of franchise		2.00
5	38	W. S. H. Lothrop	do		2.00
5	39	Francisco Para Capo	Filing commission of notary public		1.00
6	40	L. Campillo y Abrams	do		1.00
9	41	James L. Norris	Certificate patent filed	P. 33	2.00
9	42	do	do	P. 34	2.00
9	43	J. D. Lewis, manager	Certificate trade-mark filed	P. 35	2.00
11	44	Mr. Voegler	Copy Code Civil Procedure		.86
11	45	H. Diaz Navarro	Filing commission of notary public		1.00
11	46	Seymour & Earle	Certificate trade-mark filed	P. 11	2.00
11	47	T. D. Mott	Copy Code Civil Procedure		.86
13	48	E. L. Arnold	Certified copy power attorney		3.80
13	49	do	do		3.80
13	50	do	do		3.80
13	51	James Hamilton	Certificate trade-mark filed	P. 45	2.00
13	52	Munn & Co	Certificate patent filed	P. 44	2.00
14	53	J. J. Pohl	Certificate to signature of F. M. Marxuach, alcalde.		2.00
16	54	Edith Hass	Certificate to notary public		2.00
21	55	H. E. Smith	Copy Code Civil Procedure		.86
21	56	Mr. Boardman	do		.86
22	57	John R. Williams	Certificate patent filed	P. 30	2.00
22	58	do	do	P. 31	2.00
22	59	do	do	P. 32	2.00
22	60	James L. Norris	do	P. 46	2.00
30	61	M. G. Brumbaugh	Certificate to notary public		2.00
Total					51.70

## CHAPTER II.

## REPORT OF THE ATTORNEY-GENERAL.

• DEPARTMENT OF JUSTICE,  
OFFICE OF THE ATTORNEY-GENERAL,

*San Juan, April 1, 1901.*

SIR: Your communication requesting a formal report of the acts and doings of this department during the past year reached my hands on the second day after I had assumed charge of this office. On the same day the acting attorney-general who, with the exception of a period of about four months, had conducted the affairs of this department during the past year took his departure for the Philippines. Of necessity, therefore, this report must be of an informal character.

## ROUTINE WORK OF THE DEPARTMENT OF JUSTICE.

The work of this office is laborious and involves much detail, for the reason that it comes into close contact with the entire judicial system of the island, the fiscals or prosecuting attorneys of all the municipal and district courts being directly under the authority of the attorney-general, and in criminal matters against public officials acting under his personal supervision.

In the performance of its duties in connection with the courts, this department, during the past year, has received and answered nearly 4,300 communications, many of these communications consisting of formal denunciations or indictments of public officials, and containing not only the formulation of the charges but the testimony in support of them. All of these matters, I am informed, have had careful consideration. The number of criminal matters against public officials thus considered and disposed of was 121. In a number of cases convictions were secured, but in the majority of cases the defendants were acquitted. I am advised that this result was due in some cases to a failure of proof, and in others to the weak character of the charges.

In addition to these duties, the attorney-general is the legal adviser of the governor, the executive council, and of the several departments. In that capacity during the past year this department has received and answered a large number of communications and has rendered 207 opinions on legal matters submitted to the office in which interpretations of laws, etc., were required for the guidance of the several departments.

This department has also considered and acted upon 328 applications for pardons during the past year. It seems that upon the American occupation the general in command; in establishing a provisional government under military authority, found the jails filled with pris-

oners, many of whom had been in confinement without trial for long periods of time, in some instances covering a period of many years. Indeed, I am informed that in some cases prisoners had been in jail for so long a time that all record of the charge under which they had been imprisoned had disappeared. Under these circumstances the officer in command felt it his duty to issue a large number of pardons. This action seems to have left the impression upon the men who have since been convicted that the new government would exercise the same clemency upon slight provocation.

Petitions for pardon have as a result been numerous and the reasons assigned in many cases frivolous. In one instance the wife of a prisoner who had escaped from prison and was still at large requested his pardon on the ground that by escaping her husband had thus relieved the insular government of the expense of supporting him. It is also apparent that the real theory of criminal punishment is not always understood. Some of the petitions for pardon are signed by the injured person, and this in several instances was assigned as a sufficient ground for clemency, the fact that the offense may have been against the public peace and order being entirely overlooked. I find, however, that few pardons have been granted during the past year, although each petition has been carefully considered, and the department, in addition, has made efforts to advise itself thoroughly of the nature of the crime and the evidence upon which conviction was had.

#### INSULAR JUDICIAL SYSTEM.

Heretofore all persons arrested for petty offenses have been tried before the alcaldes or mayors of the respective municipalities. As the alcaldes were elected by the residents of each municipality, and as political feeling in some quarters is very intense, this system is said not to have proved thoroughly satisfactory. It is said that political considerations have entered into the performance of the duties of the alcaldes as police magistrates. However that may be, the legislature abolished the entire system at the first opportunity and created instead separate police magistrates.

These officials are compensated for their services not under a fee system, but by a definite salary established under the law. It was thought wise by the legislature absolutely to remove these police magistrates from connection with local politics, and instead of providing for their election by the people of the several municipalities the law provides that they shall be appointed by the governor. This law goes into effect on this date (April 1), and, the appointments having been made, the judges will enter upon the performance of their duties at once. It is believed that the separation of police magistrates from local political influences, making them responsible directly to the governor, by whom they may be summarily removed, will prove more satisfactory than the former system.

There are 67 of these courts, each municipality having a municipal judge, being entitled also to a police magistrate. The greatest imprisonment that may be inflicted by police courts is six months, and the highest fine \$15. The offenses of which the police magistrates may take cognizance are of a petty nature, such as the throwing of stones, staining of public statues or fronts of buildings or doors, and general offenses of a malicious nature or which partake of the character of a nuisance, such as riding a bicycle without a bell or whistle, the forming of groups upon the sidewalks, obstructing public roads, reckless driving or riding, the use of foul words or language, putting a heavier burden upon carts than can be well drawn by one horse or one yoke of oxen, as the case may be, firing arms without authority, making noises with horns or bells, holding tumultuous meetings, disturbing the order of theaters, and other such offenses that come within the general term of disorderly conduct, including offenses against general municipal ordinances relating to cleanliness and to decency and propriety of conduct on the public highways.

#### MUNICIPAL COURTS.

The municipal courts of the island correspond in some respects to the office of justice of the peace as established in most of the United States. Their jurisdiction in civil matters is limited to the sum of \$400. In criminal matters they have jurisdiction over criminal offenses or misdemeanors established by the penal code, such as petty thefts, in which the loss does not exceed \$5, and offenses against property, etc.

An unusual provision in respect to criminal cases is one giving the municipal courts jurisdiction in cases of assault which result in wounds; if the wound shall have completely healed within fifteen days the municipal courts have jurisdiction, but if the wound shall not have completely healed within fifteen days the offense is considered one of more gravity and cognizant only by the district court, which is a court of much greater dignity.

#### DISTRICT COURTS.

There are five district courts in the island, their jurisdiction being limited in civil and criminal matters by certain territorial lines substantially equivalent to county lines in the United States.

In civil matters the district courts are courts of general jurisdiction, all cases in which the amount involved exceeds \$400 coming within their cognizance. In criminal matters they have cognizance of offenses of greater gravity than the offenses heretofore enumerated in connection with the jurisdiction of police magistrates and the municipal courts.

In each of these five district courts three judges sit, one being designated as "presidente" or presiding judge.

These courts are also charged with the functions usually performed in the United States by probate courts and have jurisdiction over all

matters connected with bequests and legacies and the inheritance of property, both real and personal.

The district court of San Juan, besides the duties performed by the other district courts, has also cognizance of what are called "contentious administrative cases." In other words, it is a court of claims in which all matters in dispute between citizens and the insular government may be heard and disposed of.

The dockets of all of these district courts are very crowded and consequently they hold daily sessions, and under the law have no right to a vacation except on Sundays and official and religious holidays. About two-thirds of the cases now pending before them are of a criminal character.

Up to the day on which this report is dated a trial by jury has been unknown in Porto Rico. Hence, in important criminal matters and especially in those involving the death penalty, the responsibility resting upon the judges of these courts has been very great.

This responsibility was fully appreciated by the Spanish Government, as is shown by an old Spanish law not now in force, because superseded by the general orders of the provisional military government established by the United States, that in any criminal case, whether involving the death penalty or not, where two only of the judges agreed and the other dissented, the penalty next inferior to the penalty voted for by the two concurring judges was the penalty enforced; and therefore where two judges voted for the penalty of death in a murder case and one dissented, a life sentence was the necessary result. The responsibility of the three judges was not so great, however, as to prevent Spanish judges from frequently decreeing the penalty of death. I understand that this penalty was often inflicted. Since the American occupation, however, it seems that while the judges of the district courts have not hesitated to decree the death penalty in cases involving malicious or atrocious features, such sentences have been less numerous; but as the jury law goes into effect on this date the responsibility heretofore resting upon the judges of this court will, to a large extent, be transferred to a jury of twelve men.

As an illustration of the work done in the district courts, I call your attention to the following schedule furnished me by the clerk of the district court of San Juan covering a period from May 1, 1900, the date of the establishment of the present civil government, to the date of this report:

	Number of cases.	Disposed of.	Pending.
Criminal cases.....	956	802	154
Civil cases.....	350	113	237

It will be observed that a large percentage of the cases heard by the district court of San Juan were of a criminal nature. This is true of all of the district courts. While this indicates that much crime exists

in Porto Rico I have reached the conclusion, from all the inquiries that I have been able in this short time to make, that the excessive percentage of criminal cases is due to the special conditions that have prevailed here during the last few years rather than to a permanent condition of criminality among the people. The Spanish-American war and the hope of the people of Porto Rico to be released from the dominion of the Spanish Government undoubtedly led to some cases of aggression by the Porto Ricans against the Spaniards then resident in the island. Many cases of that nature were before the military courts, and some are still pending before the courts of the present civil government. The unrest following the change of sovereignty, which is doubtless one of the results of all military activities, has led to other acts of crime, and probably a few cases of that nature will continue to arise until the population is adjusted more fully to the new order of affairs. The great destruction of property and loss of life following the hurricane of August 8, 1899, and the lack of employment, resulting from the destruction of coffee and sugar plantations, that prevailed for a few months after this occurrence, were also undoubtedly responsible for a number of offenses against law and order and against persons and property.

It is believed, however, that such breaches of law will grow less frequent so soon as conditions improve and the criminal classes will be given to understand that the laws will be enforced with a firm hand. In fact, the improvement in general conditions is already manifest, as will clearly appear from a schedule of the work done by the same court from August 10, 1899, when that court was created by military authority, to May 1, 1900, when the present civil government assumed charge of the island, a period of only eight months, commencing just two days after the great hurricane.

*District court of San Juan—August 10, 1899, to May 1, 1900.*

	Number of cases.	Disposed of.	Pending.
Criminal cases .....	1,438	1,334	104

A comparison of the above schedule, covering only eight months, with the schedule of the same court heretofore given, covering a period of eleven months, will give very satisfactory evidence of the great improvement in the condition of the people and the marked decrease in the number of offenses against law and order. There are but five female prisoners on the whole island.

An unusual feature of the procedure in criminal cases is that the evidence is not preserved in a bill of exceptions, but is set forth in substance and minutely in the judgment itself. The judgment is therefore a lengthy document, and, though this feature of the procedure here has been much criticised, so long as the evidence is not otherwise preserved the judgment can not well be condensed.

The judgments, which are called "sentencias," are divided into three parts. The first part, called "resultando," contains a statement of the facts as found by the judges from the evidence; the second part, called the "considerando," consists of the application, in a very logical manner, of such laws as may be involved upon the facts, and finally indicates, argumentatively, what the decision must necessarily be; then follows the decision or third part, called "fallo."

These "sentencias," or final judgments, are prepared with the utmost care, and in language and phraseology are generally models of elegant diction and the faultless use of words.

#### THE SUPREME COURT.

Appeals in criminal matters from the police courts and the municipal courts may be taken to the district courts, and their conclusion is final. In criminal matters which are cognizable in the first instance in the district courts an appeal may be taken to the supreme court of the island. But the only evidence that reaches the latter court is the evidence preserved in the "sentencia," or judgment, as last pointed out.

It follows, therefore, that the supreme court must accept the statement of facts thus prepared by the lower court. No latitude is given, nor is there opportunity for a reversal of a judgment by the supreme court on the facts. There is left for its consideration only the application of the laws to the facts thus found. It is merely a court of cassation. In the absence of an intermediate tribunal, where the facts thus ascertained by the trial court and set forth in its judgment might be reviewed upon the evidence, it would perhaps tend to a furtherance of justice if the supreme court were made a regular court of appeals, so that each case could have proper consideration in that court upon the merits. Matters of fact which may have escaped the attention of the trial court and in which there may be manifest error can not now be considered by the supreme court except as a court of cassation.

In civil cases in the supreme court the evidence appears of record and can be considered by the court in reaching a final conclusion, but the evidence usually comes to it in a narrative form. It often contains, however, original documents, which may be consulted. The record is not required to be printed, nor is it prepared in duplicate. But one copy reaches the court, and consequently it is passed around from hand to hand among the five judges and the lawyers representing the respective parties.

I desire to call your special attention to the fact that in criminal cases an appeal may be perfected to the supreme court simply on a motion by the defendant. No costs are required to be paid; no bond is demanded; no brief is necessary. Nor is it necessary for the defendant to have a lawyer to appear on his behalf in that court.



Nevertheless, the court must give to such a case the same consideration that it gives to any other appeal, and must set forth its judgment with the same elaboration and care that it would give to a contested case.

The result is that in every criminal case an appeal to the supreme court is perfected as a matter of course. In the meantime the accused may be enjoying his liberty on bail. A further result is that the docket of the highest court in the island contains more cases of a criminal nature than of a civil nature. Under the Spanish Government defendants in criminal cases were required indirectly to pay costs because of the rule which made it necessary for the records to be prepared on stamped paper. With the abolition of stamped paper by the American administration all costs have disappeared.

Matters heard and disposed of by that court during the last calendar year are set forth in the following schedule:

*Supreme court of Porto Rico—December 31, 1899, to December 31, 1900.*

	Number of cases.	Disposed of.	Pending.
Civil .....	133	102	31
Criminal .....	216	100	56
Administrative .....	22	21	1
Total .....	371	283	88

There are 378 officials and employees in the entire judicial system of the island; the appropriation for the next year, including contingent expenses, is \$176,150. Of the whole number of employees there is not a single American; of the whole number of judges there are but four Americans, a fact which is of interest in that it indicates the general policy heretofore pursued by the civil government in this department of putting responsibility so far as possible upon the Porto Ricans themselves. Of these four Americans one is an associate justice of the supreme court of the island. Up to the 1st day of March last he was the sole representative of the American bar on the bench of Porto Rico. On account of his ability and learning, both in the common law and in the civil law, he has been peculiarly useful in helping to shape the jurisprudence of the island to the new conditions of government. The other three American judges have been appointed within the last month to the district courts, which are next in importance to the supreme court. It is hoped that their presence on these courts of general jurisdiction will aid in bringing the two systems of jurisprudence wherever they may come into conflict into some sort of working harmony.

The judicial system of the island has lately been the subject of adverse comment in the United States. Although my opportunities for observation have been limited to a short period of time, I am

nevertheless of the opinion that such comments are not fully justified by the facts. It is probably true, as has been said in the United States by the same critics, that no court that ever existed in Porto Rico enjoyed the confidence of the whole people more fully than the late provisional court established by the military authorities and consisting entirely of American judges. It is probably also true that the desire is now observable on the part of the Porto Ricans themselves to take their cases to the United States district court whenever possible, because they feel that without regard to political or other considerations justice will be there administered.

It is also probably true that with respect to their own insular courts the same confidence does not exist; it is said, and it is probably true, that in some of these courts and in some cases political considerations do sometimes influence results. This seems to be the belief not only of the Americans here, but of the Porto Ricans themselves. This, however, is to be said—that the Porto Ricans are as well aware of these defects as the Americans, and there seems to be a genuine desire and effort to improve the judicial system, not only in the honest administration of the law, but in the law itself. The supreme court of the island, which is the court of last resort, seems beyond question to enjoy the esteem and respect of the people without regard to party. This affords strong ground for a hopeful view of the situation, and my belief is that American capital may be invested here with the confidence of protection by the court. But whether the judicial system as now established, which preserves the old Spanish law to a large extent, will be sufficient to meet the requirements of the new commercial activities which are confidently expected, is a question for future consideration. By many of the American lawyers here it is thought that it would have been wiser at once to have provided a system of American law for the island; by others it has been said that so radical a change would have worked a great hardship. I do not feel that I have been here long enough to venture an opinion on so important a question, but as the relations between Porto Rico and the United States will grow closer as time goes on, it is apparent that some modifications bringing the two systems of law into closer harmony, so that the judges will have some understanding of each system and the method of thought and construction which each system requires, are absolutely necessary.

Very respectfully, yours,

JAS. S. HARLAN,  
*Attorney-General.*

Hon. CHARLES H. ALLEN,  
*Governor of Porto Rico, San Juan.*

## CHAPTER III.

**REPORT OF THE TREASURER OF PORTO RICO TO THE GOVERNOR  
OF PORTO RICO, COVERING OPERATIONS OF THE OFFICE OF  
THE TREASURER FROM MAY 1, 1900, TO MARCH 31, 1901.**

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**REPORT OF THE TREASURER.**

OFFICE OF THE TREASURER OF PORTO RICO,

*San Juan, April 1, 1901.*

SIR: The financial history of Porto Rico from the establishment of civil government on May 1, 1900, constitutes an interesting and instructive narrative. In no other branch of the insular government have more important or more significant changes been effected. The financial operations of the island, other than those relating to audit, have been consolidated into a single department and modifications in the system of revenue and in administrative machinery have been introduced to the degree of constituting a fiscal reconstruction of the island. There has been no sharp rupture from existing methods, nor any abrupt disregard of local conditions, but the consistent attempt has been made to introduce into the financial affairs of Porto Rico, with all possible certainty and expedition, those elements of equity,

stability, and integrity which political existence under the American flag must preeminently bring with it.

The significance of the financial changes effected during the first year of civil government can be best introduced by a statement of the conditions prevailing prior thereto. During the first six months of the American occupation of Porto Rico the essential revenues of the island were received and disbursed by an officer of the United States Army, acting as collector of customs for Porto Rico. On May 8, 1899, by an Executive order of the President of the United States, the office of treasurer of Porto Rico was established as an organic part of the military government of the island and the position filled by the appointment of an army officer. Detailed rules and regulations were promulgated by the War Department on May 11, 1899, to carry into effect the Executive order and, on July 1, 1899, the system of accounting therein provided was inaugurated.

The functions of the treasurer under the military government were, in the main, confined to the custody and disbursement of public funds, together with incidental duties assigned from time to time by the military governor. The financial administration of the island, including the collection of insular taxes and dues and the supervision of municipal finances, was vested successively in a secretary of finance, in a department of finance, and in a civil secretary.

The act of Congress approved April 1, 1900, establishing civil government in Porto Rico, provided for the appointment of a treasurer of Porto Rico, and defined his duties in the following terms:

He shall collect and be the custodian of the public funds, and shall disburse the same, when appropriated by law, on warrants signed by the auditor and countersigned by the governor, and shall perform such other duties as may be prescribed by law.

On April 27, 1900, while serving in Porto Rico under appointment of the Secretary of War, as special commissioner to revise the laws relating to taxation in Porto Rico, I was advised of my appointment, by the President of the United States, as treasurer of Porto Rico, and on May 2, 1900, having duly qualified therefor by the execution of a bond, approved as to form by the Acting Attorney-General, in the sum required by the executive council, with surety approved by the governor, I entered upon the duties of this office.

The changes in the financial administration of Porto Rico, incident to the transition from military to civil government, were facilitated by certain provisions of General Orders, No. 102, of April 30, 1900, issued by the military governor on the eve of the introduction of civil rule. The office of the civil secretary was therein discontinued, and so much of its duties, responsibilities, records, and personnel as related to (1) internal revenue, (2) financial affairs of municipalities, was transferred to the treasurer, together with the duties performed by the treasurer under the military government.

The situation which confronted the incoming treasurer is thus imperfectly suggested by a statement of the bare duties assigned by the act of Congress establishing civil government in the island. Matters relating to the custody and disbursement of funds presented no serious difficulties in consequence of the admirable system of accounting introduced under the military government and of the efficient performance of these duties during the same period by the appropriate officers. Similarly, the insular government was relieved after May 1, 1900, of the financial responsibility attending the administration of customs service in Porto Rico, this being assumed by the Federal Government and the net receipts deposited, at intervals, to the credit of the treasurer by the collector of customs for Porto Rico. But the department of the military government in which had been centered the administration of the internal-revenue system of the island and the central administrative control of local finances, i. e., the civil secretary's office, was discontinued on May 1, and the financial bureaus thereof transferred to the new treasurer in the form of an urgent pressure of business, an unsatisfactory personnel, an accumulated mass of records, and a traditional method of procedure which made anything approximating prompt and accurate dispatch of business impossible. These were the essential materials available for the organization of a financial department.

The present organization of the office of the treasurer was effected almost coincident with the introduction of civil government by distributing among the following bureaus the duties and clerical force assigned to the new department: (1) Bureau of accounts, (2) bureau of municipal affairs, (3) bureau of internal revenue, (4) bureau of internal-revenue agents, (5) bureau of tax-law revision.

The bureau of accounts assumed all duties relating to the receipt, custody, and disbursement of public funds, in addition to becoming the administrative center of the department. The bureau of municipal affairs and the bureau of internal revenue were charged, respectively, with corresponding duties vested theretofore in the office of the late civil secretary. The bureau of internal-revenue agents was established and equipped as a supervising and inspecting field force. The bureau of tax-law revision undertook to continue the work of the special commissioner to revise the laws relating to taxation in Porto Rico. A chief clerk was placed in charge of each of the bureaus, and a deputy treasurer was appointed, with the sanction of the governor, for the exercise of the duties of the treasurer in the event of the latter's absence or disability.

The organization of the office of the treasurer remained as thus outlined until January 31, 1901, when the passage of a general revenue act by the legislative assembly necessitated the creation of a new bureau of assessment and extended the duties of the bureau of internal revenue and the bureau of internal-revenue agents. The operations

of the entire department during the period of civil government can thus be most conveniently reviewed by statements of the activities of the several original bureaus from March 1, 1900, to March 31, 1901, supplemented by an account of the new revenue act and of the changes in organization resultant therefrom. Occasion will be afforded thereafter for a general discussion of the financial problems of Porto Rico.

#### BUREAU OF ACCOUNTS.

The method of financial accounting established on July 1, 1899, and in operation during the period of the military government, was retained in essential matters upon the inauguration of civil government on May 1, 1900, and has continued practically unchanged since that time.

The two local banks—De Ford & Co. and the American Colonial Bank—serving as depositories for insular funds upon the inauguration of civil government, were retained in that capacity thereafter. Each institution was required to execute a new surety bond to the treasurer of Porto Rico, for the benefit of the people of Porto Rico, in the amount of \$500,000. An important addition to the relations existing between the insular government and the depositories was the requirement that each depository should establish agencies for the receipt of insular funds in each of the internal-revenue collection districts of the island, and in other places as might from time to time be required. Such agencies were at once established in Ponce, Mataguez, Arecibo, Aguadilla, Humacao, Caguas, Guayama, and Vieques, and the treasurer was thereby relieved of the inconvenient and expensive practice, prevailing during the military government, of sending an officer and armed escort about the island once a month to receive the public funds in the possession of revenue officials. Each depository further agreed, and has since continued, to pay interest at the rate of 2 per cent on daily balances on deposit.

Payments to the treasurer have been made in the form of deposits to his credit with one or the other of the two depository banks, or to one of their agencies, for which original and duplicate receipts are issued. The original bank receipt is transmitted by the depositor to the treasurer, who issues a treasurer's receipt, in duplicate, therefor to the auditor of Porto Rico. The duplicate bank receipt is retained by the depositor as a temporary voucher. The auditor countersigns both receipts, retains the original, to be attached to the monthly account current rendered by the treasurer, and forwards the duplicate to the depositor for use as a voucher in the settlement of his accounts. Disbursements are made by the treasurer, in the form of drafts upon a depository bank, upon warrants executed by the auditor and countersigned by the governor. Warrants are either "accountable" or "settlement." Accountable warrants are issued by the auditor upon requisitions of bonded disbursing officers, authorized by the head of

a department and approved by the governor, for funds appropriated by law. Disbursing officers account in due course to the auditor by proper vouchers for the amounts drawn. Settlement warrants are issued in the case of claims duly established and allowed. The treasurer renders monthly an account current of receipts and expenditures to the auditor, to the governor, and through the governor to the Secretary of the Treasury at Washington.

The policy of encouraging payments to the insular treasury in the form of bank receipts rather than in actual currency has been pursued throughout. Persons indebted to the treasury are instructed to make payment to an insular depository and to present the bank receipt, rather than the actual funds, to the treasurer in cancellation of the indebtedness. Similarly the thirty or more internal-revenue stamp agents appointed in connection with the new revenue act are required to remit funds directly to one of the insular depositories, notifying the treasurer by letter of advice, and receiving a treasurer's receipt to the amount remitted only after the arrival of the bank receipt from the depository. A corresponding practice has prevailed with respect to disbursements, practically all payments made by the treasurer, whether as special or as general disbursing officer, being in the form of drafts or checks upon a depository bank. With the exception of occasional incidental receipts and small contingent expenditures, no funds whatever pass through the office of the treasurer save in the form of bank checks and receipts. By careful adjustment of drafts and by instructions to revenue officials as to place of deposit public funds of the island remain practically equally divided between the two depositories.

The bureau of accounts forms the administrative center of the office of the treasurer. All departmental correspondence is received here, briefed, registered, and referred to the appropriate bureau for action. The daily mail averages some 50 pieces, and the total number of pieces received from May 21, 1900, to March 31, 1901, aggregated 14,088 pieces, almost all of which have been in Spanish. The cumbrous docket or "expediente" procedure of the Spanish administration has been superseded by an expeditious system of typewritten briefing and registration, so that practically every communication has been recorded and is receiving attention within three hours after its receipt. The incidental duties imposed upon the treasurer by various general orders of the late military government, such as the issue of license to bear firearms, the grant of authority to foreign insurance companies to transact business in the island, and the issue of postage stamps to such insular officials as are not in enjoyment of the franking privilege, have been exercised in the bureau of accounts. All requisitions for internal-revenue stamps from collectors and deputy collectors of internal revenue and from internal-revenue stamp agents, and all disbursement accounts transmitted from other bureaus

of the departments are examined and approved in the bureau of accounts.

Certain noteworthy reforms have been effected with respect to the custody and issue of internal-revenue stamps. The transfer of the stock on hand from the military to the civil government was made the occasion for the removal from scattered places to a single secure depository in the treasury building, for a careful recount under certificate and seal, and for the assignment of all matters relating to their custody and issue to a bonded stamp clerk. On several occasions additional supplies of certain denominations were required, and were prepared by a local engraving establishment and delivered to the bureau under the direct supervision of a vigilant detail of insular police.

The series of internal-revenue stamps introduced by the military government, and necessarily continued after May 1, 1900, was crude in design, unperforated, ungummed, easy of imitation and reuse. The larger place of excise taxation in the revenue system of Porto Rico resulting from the passage of the revenue act of January 31, 1901, made inevitable an improved series of stamps. In anticipation of this necessity, correspondence had been had with the Treasury Department at Washington, and, through the courteous offices of the Secretary of the Treasury, the Bureau of Engraving and Printing undertook to design and print an independent series of revenue stamps for use in Porto Rico, in such denominations and amounts as might be required. An even more generous cooperation was the willingness of the Treasury Department to supply, for temporary use, such amounts of surcharged United States internal-revenue documentary stamps as might be required in connection with the revenue act until such time as the independent series should become available. In January a supply of such stamps in the denominations, respectively, of 1 cent, 10 cents, 25 cents, 50 cents, \$1, \$3, \$5, \$10, and \$50, aggregating some \$4,000,000 in nominal value, was received from Washington. The entire consignment was submitted to careful recount, resealed under certified signature, and the aggregate value thereof transmitted to the auditor as a charge against the treasurer. Arrangements were made whereby a sentry post of the insular police was established at the entrance of the stamp vault and the stock of stamps thus placed under efficient protection at all hours of the day and night. On February 1, 1901, coincident with the inauguration of the revenue act, the new series of stamps went into use and the old series was recalled, provision being made for the exchange in the bureau of accounts of the unused stamps of the old series in the hands of the public. On March 29, 1901, a special committee was appointed by the governor of Porto Rico to arrange for the recount and destruction of the remaining stock of the old series, and this action will be taken at once.

The present supply of stamps is kept in two forms: (1) The general



stock in sealed, certified packages, in a special safe in the general stamp vault, accessible only to the treasurer and deputy treasurer; (2) the current stock, in amounts and denominations required to fill daily requisitions, in the immediate custody of the stamp clerk, to whom additional amounts from out the general stock are issued by the treasurer or deputy treasurer as required. On the first day of each month an inspection of the general stock and an actual recount of the current stock is made. All internal-revenue stamps are issued by the stamp clerk upon requisitions of the collectors and deputy collectors of internal revenue and of internal-revenue stamp agents, examined in the bureau of accounts, and approved by the treasurer. Monthly account is rendered by such officials of the stock on hand, accompanied by itemized statements of the persons to whom and the purposes for which sold.

The treasurer received from his predecessor under the military government a large number of surety bonds of disbursing and other fiduciary officers of the insular government. These were subsequently supplemented by certain securities remaining in the possession of the retiring civil secretary, as the successor of the department of finance, and as the liquidator of the diputacion provincial. Careful inventory was made of all such bonds and securities, and a copy thereof was transmitted to the auditor. Upon the introduction of civil government steps were at once taken by the auditor of Porto Rico to require new bonds, in favor of the treasurer of Porto Rico for the benefit of the people of Porto Rico, of all insular officials occupying fiduciary relations.

In the interval since elapsed there has been filed in this office by every disbursing officer, collector of internal revenue, deputy collector of internal revenue, taxgatherer, and internal-revenue stamp agent either a bond or a preliminary binding receipt, approved as to form and execution by the auditor and as to sufficiency of surety by the treasurer. In the case of personal bonds, two sureties, each possessing unencumbered real property of twice the amount of the bond, have been required. In the case of surety company bonds, the corporation must have been authorized to transact business in Porto Rico. The amount of the bond is reasonably adjusted to the amount of financial obligation involved in each particular case.

The books of the bureau comprise a general ledger, two depository bank ledgers, a draft book, a treasurer's receipt book, a budget-appropriation ledger, a ledger and a cashbook of the treasurer as special disbursing officer, an internal-revenue stamp ledger, an internal-revenue stamp receipt book, a license to carry firearms record book, a surety-bond record book, a mail register book, and a financial-statistics record book. On May 1, 1900, none of these books, containing essential evidence of the financial integrity of the island, were under fire-proof protection. The surety bonds and securities deposited with the

treasurer were preserved in a small safe, retained after the inauguration of civil government for several months through the courtesy of the quartermaster of the Department of Porto Rico and subsequently reclaimed. Temporary relief was afforded through the courtesy of the Post-Office Department in the form of a large fireproof safe transferred from the San Juan post-office and available for the custody of bonds, securities, and for the protection of the most important books of the office. Steps were taken immediately thereafter, in conjunction with the auditor, for the provision of more adequate fireproof facilities, resulting in the construction of a commodious fireproof vault in the intendencia building.

The personnel of the bureau of accounts, exclusive of the deputy treasurer, a private secretary, and a messenger, constituting the direct staff of the treasurer, consists of a chief clerk, two assistant clerks, a mail register clerk, an internal-revenue stamp clerk, and a messenger.

#### BUREAU OF MUNICIPAL AFFAIRS.

The most conspicuous fact in the organization of local government in Porto Rico prior to American occupation was the extent of central administrative control over local activities. Local self-government, in the sense in which it is understood in the United States, was practically nonexistent. The "distritos municipales," or municipal districts, were administrative agencies of the central government without corporate power or independent life. It is true that the organization and functions of these local bodies were defined by formal law (royal decree of December 31, 1896), but this delegation of power was significantly limited by the provision that "the governor-general and the colonial secretary, in the respective cases, exercise the high inspection over all the services of the island, no matter in what shape they may be rendered, in accordance with the powers inherent to the sovereignty reserved by the laws to the government of the nation." The autonomic constitution of 1897 nominally vested the municipal districts of Porto Rico with powers of self-government, but this law was never actually established and received recognition neither *de jure* nor *de facto*. In practice, every act of a municipal council, from the passage of a market ordinance to the appointment of a local policeman, was liable to scrutiny and, if deemed necessary, to revision by the central government.

In financial matters, this insular supervision was detailed and real. Municipal budgets, accounts, and taxes were submitted to the central government or its agencies for approval, and were freely disapproved or suspended when in violation of established procedure or in conflict with the financial policy of the insular government. Statutory dependence in financial procedure was supplemented by more informal, but no less effective influence exerted by the central government in the appointment of the municipal personnel.

By the royal decree of December 31, 1896, the insular supervision of municipal finances was vested in the provincial deputation, where it rested at the time of the American occupation. Upon the dissolution of the deputation by the military government, on November 29, 1898, this supervising power was intrusted to the insular secretary of state. The "council of secretaries" was abolished on August 12, 1899, and the office of civil secretary was established with a bureau of state and municipal affairs, to which were intrusted all municipal affairs. The last stage in the devolution was the assignment, as already noted, to the incoming treasurer under the civil government of so much of the duties, records, and personnel of the discontinued civil secretary's office as related to the financial affairs of municipalities.

The functions and equipment thus transferred were promptly segregated into a bureau of municipal affairs in the newly organized department, and one of the two capable assistants associated with the treasurer in his service as special commissioner to revise the laws relating to taxation in Porto Rico was appointed chief clerk and placed in charge of the bureau.

From the outset the bureau of municipal affairs was confronted with the palpable fact that the American occupation of Porto Rico, without effecting any formal statutory change, had, nevertheless, in its spirit and in its incidents, brought with it a cessation of rigid central control over local finances. To the early military governors the word "municipality" suggested the political independence and corporate autonomy of the American city or town. Municipal revenues and expenditures were regarded as matters primarily of local concern, and the necessity of central interference seemed to result less from the requirements of the situation than from inability to break at once with the existing system. Political progress was regarded as lying manifestly in the direction of local autonomy.

To the incoming administration this tendency appeared doctrinaire, premature, and certain to result, if continued, in irregularity and confusion. In lieu thereof the newly organized bureau of municipal affairs adopted a deliberate policy of preserving and maintaining over municipal finances—to the degree consonant with American political ideals and until such time as the system of local government of Porto Rico should be reconstructed—that degree of central supervision which the laws of Porto Rico dictated and which the inherent temper of its people and the fixity of long tradition rendered necessary.

The financial activities of the municipal districts came under the cognizance of the insular government in five particulars: (1) Approval of municipal budgets, (2) examination of municipal accounts, (3) authorization of transfers in municipal appropriations, (4) approval of municipal taxes and dues, (5) determination of appeals. In each of these directions the attempt was made by the bureau of municipal

affairs to maintain, to the extent practicable, a degree of central control.

(1) By the provisions of the municipal law of 1896 each municipal council of Porto Rico is required to draw up a budget for the fiscal year (July 1 to June 30), "which shall include all the expenditures to be made for any reason whatever, and the revenue to cover the same." The central government represented in this instance by the treasurer is required to examine, and, if necessary, to revise each of such budgets with a view to ascertaining that the expenditures authorized do not exceed the revenues anticipated, and that provision is made for undischarged indebtedness accruing from the preceding fiscal year as well as for existing obligations. Certain forms are prescribed in accordance with which annual and supplementary budgets must be prepared. For the purpose of executing this supervision, the bureau of municipal affairs on June 3, 1900, directed a circular letter to each of the municipal districts requesting that their respective budgets for the approaching fiscal year be transmitted as soon as practicable. This request was not immediately complied with. To certain of the municipal districts it seemed an auspicious occasion upon which to assert municipal independence, and this feeling was exploited by local malcontents. A meeting of municipal officials was called to protest against the submission of budgets, and the existence of local autonomy was affirmed. The meeting, despite heroic efforts on the part of its promoters, resulted in a fiasco, and a general reaction followed speedily. Eventually, without recourse to coercive measures, every municipal budget in the island was submitted and duly revised.

The character of the budgets gave striking evidence of the necessity of central control over municipal financiering. A large proportion revealed gross clerical defects; illegal taxation and the falsification of assets or receipts were not uncommon, and the proportion of expenditure devoted to salaries was excessive. Of 65 municipal districts, 23 per cent of the total expenditures was allotted to salaries. Taking into account that many of the reported expenditures were purely nominal—placed in the budget to balance receipts equally as imaginative—while the salaries are always treated as prior liens, it appeared that probably one-half of the revenues of the municipal districts was being spent in paying the personnel of the ayuntamientos.

In the work of revision and correction, conciliatory methods were employed wherever possible. Mistakes were pointed out and suggestion, rather than direction, employed. Most of these suggestions were received in a corresponding spirit and an effort made to comply. In the approaching fiscal year no opposition is anticipated from the municipal councils, and, as a matter of fact, the authorities of many of the more important municipal districts have already consulted with

the bureau in regard to the most advisable means of raising revenue for the fiscal year 1901-1902.

(2) Quarterly examination has been made by the bureau of the financial accounts of the municipal districts of the island. This has entailed much correspondence and persuasion. Sometimes, through deliberateness, more often through neglect, the transmission of accounts has been delayed, and even at the present time a considerable number of the municipal districts are in arrears. During the Spanish régime, and under the military government, the scrutiny of municipal financial accounts by the central government was, in the main, formal, and never in the nature of a true audit. Owing to the limited resources available and to the uncertainty of the powers enjoyed, no attempt has been made by the bureau of municipal affairs to depart from the established procedure or to accomplish more than a formal compliance with correct methods of accounting. It has been deemed unwise to relinquish the degree of central control hitherto exercised, but no attempt has been made to examine the funds of municipal districts or to verify by local inspection the warrants and vouchers submitted in connection with municipal accounts. To the degree practicable, account has been required of all local expenditures, and such expenditures have been approved only when within budgetary limits.

The experience of the bureau in this particular, although by no means conclusive as to the desirability of precise audit by the central government of municipal accounts in any reconstruction of local government in Porto Rico, nevertheless demonstrates that the supervision contemplated by existing municipal law can never be efficiently performed until traveling auditors are established who can examine municipal funds and accounts in the several localities. Should the future policy of the insular government become the preservation and increase of this function of central supervision, it will remain a matter for subsequent determination as to whether this service should remain where now located or be transferred to the office of the auditor and thus correlated with the general auditing system of the island.

(3) The identical difficulties which confronted the bureau of municipal affairs in the examination of financial accounts presented themselves in the authorization of transfers from one municipal appropriation to another, for which, under existing municipal law, the consent of the central government is necessary. In the absence of any means of ascertaining whether the occasion for the transfer in question was real, or whether the resources of the municipal districts were adequate therefor, nothing remained but to insist that every statutory form had been complied with, and thereafter to sanction the transfer.

(4) Probably the most important service of the bureau of municipal affairs has been to prevent the collection of unauthorized or illegal taxes by the municipal districts, by virtue of its authority to

scrutinize and approve all such taxes prior to their imposition. In a number of cases, obviously illegal municipal taxes have been disapproved.

In practically every such instance the collection of the tax in question was discontinued and some other form of revenue substituted. One municipality, however, in the face of the disapproval of the central government, persisted in the collection of a heavy municipal octroi or "consumo" tax upon imported salt. In this case compliance with the law was secured, not by suspending the alcalde—the old Spanish method of compelling obedience—but by the more American method of recourse to the courts. The case was taken to the United States district court of Porto Rico by a salt exporter and the tax declared illegal. Unfortunately, however, the decision of the court was based on other grounds than that in which the bureau of municipal affairs was primarily interested—the power of the insular government to prevent by administrative direction the further collection of municipal taxes deemed to have been illegally imposed.

(5) By the provisions of existing municipal law any resident of a municipal district is empowered to secure, through the alcalde or appropriate court, the immediate suspension of any municipal ordinance by the operation of which his civil rights are injured. In such cases it becomes the duty of the alcalde to forward the appeal to the central government for decision. In so far as such appeals relate to matters of finance, they have been referred to the bureau of municipal affairs for the necessary action. The complaints of this character received have been large in number and varying in importance from a petty lament for some fancied grievance to a real injury affecting property or personal rights. The policy pursued with respect to the determination of appeals was as follows: Where the question at issue involved a clear interpretation of existing law or procedure, a prompt and definite solution has been given. Where a general principle of reasonable doubt was involved, a formal opinion has been sought from the attorney-general of Porto Rico and employed as a precedent for similar cases arising thereafter. Finally, where a specific and personal issue was concerned, the parties in question have been referred to the insular or municipal courts for an adjudication.

From the organization of the bureau of municipal affairs, its first and last endeavor has been to maintain, to the degree practicable, an insular control over municipal finances in the belief that this is an indispensable requisite of financial security in Porto Rico. The finances of the insular government may be conducted with the highest efficiency and economy and yet every resultant benefit may be vitiated by incompetence and dishonesty in municipal financiering. To the ordinary taxpayer it is a matter of no concern whether the unjust tax with which he is mulcted is insular or municipal, and the economic interests of the country are as injuriously affected by bankruptcy in

the municipal districts as in the insular treasury. Until such time as capacity for complete municipal self-government has developed in Porto Rico the insular government must, if financial efficiency is to be secured, exercise a rigid control over local finances. In preserving the tradition of this central control, and in maintaining an instrumentality by the extension of which it may hereafter be exercised, the bureau of municipal affairs has performed an appreciable service. Two of the most useful laws enacted by the legislative assembly at its recent session authorized the municipal districts to contract loans and to levy special taxes, provided that the purpose, character, and precise nature of each law or tax was submitted to and approved by the executive council. The tradition, the experience, the records, and the personnel of the bureau of municipal affairs are the natural agencies which will be used by the council in determining the proper action to be taken in each such case.

The original personnel of the bureau of municipal affairs consisted of an inadequate and underpaid clerical force transferred from the corresponding bureau of the discontinued civil secretary's office on May 1, 1900. In the insular budget for the fiscal year beginning July 1, 1900, provision was made for a chief clerk, for two senior clerks, and for two junior clerks, with an aggregate salary roll of \$6,200 per annum. The personnel of the bureau was gradually reorganized upon this basis.

#### BUREAU OF INTERNAL REVENUE.

The bureau of internal revenue was constituted on May 1, 1900, as the successor of a similarly designated bureau of the civil secretary's office under the military government, for the administrative control of the assessment and collection of insular taxes other than customs receipts.

Under the Spanish régime two forms of direct taxation for insular purposes prevailed in Porto Rico: (a) The industry and commerce tax, a special license or privilege tax on all industrial and professional occupations, graded according to the class of business transacted and the importance of the municipal district wherein it was conducted; (b) the territorial tax, a percentage tax upon the net income derived from agricultural and urban property. At the time of the American occupation these taxes were collected through the instrumentality of the Banco Espanol de Puerto Rico. Stamp taxes were imposed upon conveyances of property, upon notarial documents, and upon instruments of indebtedness.

The legislation of the military government left the industry and commerce tax practically unchanged. The territorial tax was, however, reconstructed so as to become a percentage tax on the rentals of urban property and a specific tax on agricultural property, varying with the quality of the soil and the nature of its use. The existing

stamp taxes were abolished, and in lieu thereof new excises were imposed on alcoholic liquors, matches, playing cards, and oleomargarine, and the proceeds allotted, in part, to the municipal districts of the island upon the basis of population, in lieu of local octrois or "consumo" taxes, the further collection of which was prohibited. The island was divided into 9 internal-revenue districts, and a force consisting of 9 collectors of internal revenue and 22 commission-paid deputy collectors or taxgatherers were charged with the collection of these and other internal taxes.

A summary of the work of the bureau of internal revenue will be made more intelligible by a brief account of the foregoing measures, constituting the important features of the internal-revenue system of the island as it existed upon the introduction of civil government.

*Industry and commerce tax.*—By royal decree of June 9, 1893, continued in force by the military government (General Orders, No. 12, of November 12, 1898) and in full operation on May 1, 1900, all industrial activities capable of exercise in Porto Rico were classified under 5 schedules, with minor divisions and subdivisions, and all municipal districts were arranged in 8 groups. A specific tax was imposed upon every industrialist, varying with the nature of his occupation and the locality wherein carried on. The statutory fixture of the amount of taxation was in accordance with the general policy of the Spanish administration in Porto Rico—economic exploitation. The financial, banking, exporting, importing, and distributive interests were almost exclusively in the hands of Spanish merchants, and upon these classes the rates of taxation were relatively low. The small retail and manufacturing activities were generally in the hands of Porto Ricans, and upon these the taxes were comparatively high. Similar discrimination existed with respect to various localities of the island by the assignment of a particular municipal district to a particular group for no reason other than because the rates of the industry and commerce tax accruing therein were higher or lower than in the group to which it would otherwise belong. At its best, the system was thus a complete violation of any principle of taxation according to taxpaying capacity.

Whatever defects may have existed in the system itself, however, were greatly enhanced by its crude administration. The tax rolls were prepared—that is, the persons liable to the impost were classified—in each municipal district by a local committee appointed by the municipal council and composed of members of the municipal council and other local taxpayers. When it is borne in mind that throughout the island generally the municipal authorities were either Spanish or immediately under Spanish influences, the effect of this procedure will be understood. The classification of persons liable to the tax was either entirely arbitrary or a thinly disguised conformity to the law. Throughout the island large dealers were rated in too low



a tariff and small retailers paid taxes entirely disproportionate to the importance of their business or to the capital invested. These defects were everywhere aggravated by the interference in specific instances of political and personal considerations. Finally, under countenance of a general authority in the tax law, a system of collective payment and individual apportionment, known as "agremiacion," had grown up, in accordance with which tax collectors, in default of detailed assessment rolls or to avoid their preparation, demanded and received a bulk sum of all taxpayers in a particular district engaged in the same business. These taxpayers were thereafter supposed to meet and apportion the total amount of the taxes collected from all, among themselves in amounts varying according to the importance of each taxpayer's business. Designed to relieve the inequitable rigidity of specific license taxes this device only resulted in actual practice in the escape from adequate taxation of the economically strongest.

*Territorial tax.*—The system of land taxation in force in Porto Rico at the time of the American occupation was a percentage tax on the net income derived from agricultural, timber, and pasture lands, from increase of live stock, and from the rentals of urban property. It corresponded in a rough way with schedules A and B of the present English income tax, and although open to many serious defects and characteristically perverted and injured by defective administration, yet the system, on the whole, embodied certain elements of equitable and scientific taxation. On January 19, 1900 (General Orders, No. 6, series of 1899), under the administration of Military Governor Henry, this system was abolished and a new scheme of land taxation, devised by Dr. Cayetano Coll y Toste, civil secretary under the military government, was established in lieu thereof. Detailed tax manuals ("Reglamento" and "Cartilla Guia") were issued with the approval of the military government in March, 1899, and the new system went into effect with the beginning of the fiscal year (July 1, 1899), and was in full force on May 1, 1900.

The new measure can be fairly described as possessing all and more of the defects of the old territorial tax and none of its virtues. A radical distinction was made between agricultural and urban property. The principle adopted with respect to agricultural lands was a crude and primitive device discarded by every civilized country on its emergence from financial infancy, a classification according to use and quality and the imposition of specific taxes thereon. Provision was thus made for the classification of all lands in the island into cane, coffee, tobacco, minor produce, and forest lands, and for the subclassification, according to quality, into first, second, and third classes. Lands of the first class, for whatever use employed, paid a specific tax for insular purposes of 30 cents per cuerda (0.97 acre); lands of the second class paid 15 cents per cuerda, and lands of the third class paid 7½ cents per cuerda.

The principle of taxation on urban property was akin to that of the old territorial tax, a percentage on income represented by net rental value. But unfortunate innovations were introduced, such as the provision—also in force with respect to agricultural property—that nonresident owners should be subject to a surcharge of 50 per cent; that new houses should be exempt from all taxation for two years after construction, and that unimproved city property—even when held in a congested urban center for speculative purposes—should be taxed as uncultivated agricultural land.

A classification for purposes of taxation of all lands into three qualities; the identical taxation of lands devoted, for example, to cane and coffee cultivation, and the practical escape of uncultivated agricultural and unimproved city property, were elements of the law which made it an impossible part of any equitable system of taxation, even under the most favorable conditions. To these should be added the consideration of crude and imperfect administrative machinery, represented, for example, by the assessment of property in each municipal district by a local committee appointed by the municipal council, with results even more conspicuously unjust than in the case of the industry and commerce tax.

*Excise taxes.*—The American Government, on taking possession of Porto Rico on October 18, 1898, found in operation a series of stamp taxes on transfer of property, upon notarial documents, and upon instruments of indebtedness. These charges—far less extensive than existent internal-revenue taxes on similar transactions in the United States—were in successful operation, yielding important revenues to the insular government and imposing no onerous burden upon any particular class. A few weeks later, upon the recommendation of the council of secretaries—and probably deceived by supposing the term “derechos reales” was a manner of “royal dues,” inconsonant with American political principles—these taxes were repealed, and the insular treasury deprived of a valuable and important source of revenue. (General Orders, No. 4, of October 27, 1898, and No. 16, of November 26, 1898.)

No insular excise taxes were collected until November 7, 1899, when General Orders, No. 176, series of 1899, imposed a tax of 3 cents per liter upon alcoholic liquors manufactured in Porto Rico and a tax of one-tenth of a cent on each box of matches manufactured in Porto Rico, subsequently extended (General Orders, No. 187, of November 25, 1899) to all matches imported into Porto Rico. The proceeds accruing from these two taxes were appropriated to the municipal districts, upon the basis of population, to replace consumption taxes on the necessities of life hitherto imposed by such municipal districts and abolished by the military government. On November 29, 1899, by General Orders, No. 196, series of 1899, a tax of 2 cents per pound was imposed on imported oleomargarine, and on December 30, 1899,

by General Orders, No. 232, series of 1899, a stamp tax of 20 cents was imposed on each pack of playing cards imported into Porto Rico. The taxes on oleomargarine and playing cards were made payable at the custom-houses. The taxes on alcoholic liquors and matches were payable by the affixture of stamps by the manufacturers or importers.

These taxes were never in really successful operation. Their administrative enforcement was intrusted to an overburdened department, and the results—which even under the most favorable circumstances would have been disappointing—were correspondingly unsatisfactory. By administrative regulation the tax on alcoholic liquors was made payable by the affixture of stamps to the bottles or vessels wherein sold. No inspection force was provided, and every variety of fraud, ranging from the reuse of the stamps to the entire neglect of the tax, was practiced.

By the law imposing the tax the district courts of the island were given jurisdiction over violations thereof, and the natural slowness in judicial procedure was heightened by administrative delay in referring cases for prosecution. The law imposing the excise on matches directed the civil secretary to prescribe a time during which stamps must be affixed to all stocks of matches. This notice was never given, and, in consequence, fraud was freely practiced by the declaration thereafter that unstamped matches were in stock at the time of the passage of the law. The tax on oleomargarine—being reasonable in amount and paid at the ports of entry—was collected without serious difficulty, but yielded an inappreciable amount. The tax of 20 cents on each pack of playing cards was a fiscal impossibility. The cost price of playing cards, as used in Porto Rico, was about 5 cents per pack, and the excise simply destroyed all legitimate trade and put a premium on smuggling.

In the ordinary course of events Congress would probably have extended the body of internal-revenue laws of the United States, or a fixed percentage of the rates of taxation prevailing thereunder, to Porto Rico in the act establishing civil government. One of the earliest and most specific recommendations, however, made to the military governor by the special commissioner to revise the laws relating to taxation in Porto Rico was that this course should not be pursued. The system of internal-revenue taxation in the United States, it was represented, is the result of a gradual and long development and is adapted to the conditions prevailing in an economically advanced community. To extend this system in any degree en bloc to Porto Rico, where social and economic conditions are radically different from those prevailing in the United States, would be a financial error and would result in economic embarrassment. Excise taxation should play an important part in the revenue system of Porto Rico, but it should be of a kind adapted to local conditions and to local needs.

The efficiency and integrity of the system prevailing in the United

States should be reproduced in Porto Rico, but in the objects taxed, the rates imposed, and the methods of collection there should be conformity with local conditions. These views were adopted by General Davis, transmitted to the Secretary of War, and were instrumental in securing the insertion in the act of Congress approved April 12, 1900, of the provision that the internal-revenue laws of the United States should not be extended to Porto Rico, thus paving the way for the adoption of a system of insular excise taxes as realized in the revenue act of the legislative assembly of Porto Rico approved January 31, 1901.

*Minor revenues.*—During the period of military government the insular treasury was in receipt of various minor revenues, such as (a) the school tax, a poll tax of \$1, imposed on November 7, 1899 (General Orders, No. 176, series of 1899), nominally for school purposes, but accruing to the general fund; (b) fees for the issue of certificates for licenses to bear firearms, and for authority to transact insurance business; (c) rentals and censos accruing from insular property and mining rights. Of these, the collection of the school tax was so obviously impracticable that no serious attention was directed thereto after May 1, 1900. From the other sources noted a thin and uncertain revenue continued to trickle into the insular treasury.

The civil government succeeded to the system of internal taxation outlined above, the defects and inadequacies of which had been fully recognized by the military government, and the immediate reconstruction of which was in contemplation upon the advent of civil government. In the absence of any power to correct its essential defects or supply its conspicuous gaps, the efforts of the bureau of internal revenue were from the outset directed to administrative betterment. Such efforts were threefold in character, being designed to secure (a) a more intelligent and expeditious disposition of routine matters relating to internal taxation; (b) a more adequate and effective supervision of the accounts of revenue collectors; (c) a more energetic and efficient control of the field activities of revenue officials.

(a) An early reorganization of the personnel of the bureau of internal revenue as it was transferred to the department under the civil government, including a reduction in the number of employees and increase in the compensation of those remaining and the introduction of a system of individual responsibility, paved the way for a more effective and expeditious conduct of routine business. Under the old methods every communication passed through a clerical hierarchy, each constituent of which affixed a certificate, resulting in a bulky docket or "expediente." This cumbrous procedure was superseded by an assignment of specific duties to specific employees and of a general responsibility to the chief of the bureau. Wherever practicable typewritten indorsements upon an original communication replaced independent correspondence. All correspondence emanating from

the office received the signature of the treasurer over the initials of the chief of the bureau. The bulk of routine business consisted in the clerical revision and correction of 198 assessment rolls prepared by the municipalities, in the issue of certified tax receipts in blank to collectors of internal revenue, in the authorization of tax abatements and additions as provided by law, and in the determination of administrative appeals. In each of these particulars improvement in service was effected in addition to the general gain in expedition. Thus tax rolls were not only submitted to arithmetical scrutiny, but efforts were made to hasten their transmission to the bureau in order to expedite the collection of taxes.

Further abuses, growing out of the surreptitious issue of blank tax receipts, were prevented by placing the stock in responsible custody and by authenticating them by an official seal prior to issue. The list of abatements reported by municipal authorities, instead of being accepted perfunctorily, were carefully scrutinized and appreciable economies for the insular treasury effected. The determination of administrative appeals presented the most serious problem to the bureau in this particular. Every day brought to the office appeals and queries response to which seemed to require a judicial decision rather than a judicial ruling. Any attempt to refer the applicant to the courts was impracticable, since political organization, popular tradition, and judicial procedure alike all combined to require administrative rather than judicial determination. In practice the method pursued by the bureau of internal revenue was, as in the bureau of municipal affairs, to determine on its own responsibility only such cases in which a clear and obvious interpretation of the law presented itself. In other cases a typical instance was selected and the formal opinion of the attorney-general of Porto Rico sought as a precedent upon which similar cases might be decided. Finally, wherever practicable, the applicant was referred to the insular courts for relief.

(b) The system of collecting the internal revenues of Porto Rico established by the military government (General Orders, No. 5, series of 1899) and in force on May 1, 1900, was based upon a division of the island into nine districts and a large number of subdistricts. The districts were arranged so that each should include an important town of the island, as follows: District No. 1, San Juan; district No. 2, Ponce; district No. 3, Mayaguez; district No. 4, Arecibo; district No. 5, Humacao; district No. 6, Caguas; district No. 7, Guayama; district No. 8, Aguadilla; district No. 9, Vieques. The subdistricts coincided with the municipal districts of the island. Each of the nine districts was in charge of a salaried collector of internal revenue, with an office organization in the principal town of his district. Each subdistrict was nominally in charge of a commission-paid taxgatherer; in reality, a group of subdistricts, varying from two to ten, often scattered and located in a separate district, were intrusted to a single official. Col-

lectors and taxgatherers were bonded to the insular treasury in amounts varying with their respective obligations.

To one accustomed to American financial administration, perhaps the most remarkable feature of the internal-revenue system of Porto Rico prior to the establishment of civil government was the entire absence of any effective system of accounting. The insular tax rolls, after being approved by the civil secretary, were transmitted to the collectors of internal revenue, together with a supply of blank tax-bill stub books. These bills were filled out in the offices of the collectors, delivered in receipted form to the taxgatherers, and a duplicate inventory in aggregate ("acta de entrega") was signed by the taxgatherer and the collector. The liability of every revenue official consisted in the possession of the receipted bills delivered to him. The signed inventory—sometimes filed with the civil secretary, sometimes with the collector, sometimes nonexistent, and always defective—was the only charge against a revenue official and the sole existing check upon his integrity. Collectors of internal revenue were required, in accordance with the method of audit established by the Executive Order of May 8, 1899, to account to the auditor of Porto Rico for all funds reported by them as collected in person, or as remitted by taxgatherers. But the auditor had no means of knowing—and the civil secretary took no steps toward ascertaining—to what extent, if any, taxes were collected by collectors and taxgatherers and not reported. With respect to internal revenues, the insular treasury was in a position little better than of receiving what was given it and being thankful.

Within a week after the organization of the bureau of internal revenue as an immediate part of the office of the treasurer under the civil government it became evident that the "actas," or inventories, then in existence were fragmentary, scattered, and old, and that the basis of any system of administrative account with revenue officials must be a detailed ledger charge of liability to the insular treasury to the amount of uncollected taxes. The beginning of the fiscal year July 1, 1900, constituted the natural date for opening such accounts, but in order that no time should be lost in introducing some measure of accountability and to obtain some basis of comparison it was determined to prepare a preliminary debit account a month earlier. A formal instruction was sent to every collector of internal revenue to prepare, in duplicate, a detailed inventory of uncollected taxes in his district on June 1, 1900. Similarly, a peremptory direction was sent to every taxgatherer to repair, with all papers, to the office of his respective collector and there to execute, in triplicate, an inventory of uncollected taxes in his district, over the signature of the collector and the taxgatherer—one copy to be transmitted to the bureau of internal revenue, one copy to be delivered to the collector of internal revenue, and one copy to be retained by the taxgatherer. A month

later identical instructions were sent for the preparation of inventories of the taxes uncollected and outstanding on July 1, 1900, and these inventories, corrected and revised by careful scrutiny with such materials as could be found and by comparison with the inventories rendered a month earlier, formed the basis upon which a formal internal-revenue ledger was constructed and by which every internal-revenue official of the island—probably for the first time in its history—became directly and manifestly accountable to the insular treasury for all taxes and revenues intrusted to him for collection. The ledger was constructed so as to distinguish, under each collector's and taxgatherer's district, the precise nature as to year, character, and amount of the outstanding taxes in the respective districts. As soon as the tax rolls for the fiscal year beginning July 1, 1900, were approved and transmitted to the collectors and taxgatherers the aggregate amount thereof was charged against their respective accounts, the same distinction as to the nature and period of the taxes being observed.

Intelligent control of the internal-revenue system of the island required, however, a more detailed knowledge of the uncollected taxes than an aggregate ledger charge. Accordingly a general taxpayers' ledger, from which it might be ascertained not only what taxes but whose taxes were unpaid, was projected. In order to interfere as little as possible with the current activities of revenue officials, attention was first directed to the tax rolls of the coming fiscal year. Taxpayers' ledgers were prepared for the industry and commerce tax, the urban territorial tax, the agricultural territorial tax, and the tax rolls of every district transferred thereto before delivery to the several collectors and taxgatherers. A similar course has since been pursued with respect to uncollected taxes for the fiscal years, 1898-99, 1899-1900, and at the present time the bureau has complete ledger records of every delinquent and current internal tax, as a charge both against the taxpayer and against the revenue official accountable therefor.

To maintain the system of administrative accounting thus established, a series of treasurer's forms was devised—with the generous cooperation of the auditor—for the monthly return in detail by collectors of internal revenue and taxgatherers of every item of revenue collected during the preceding month. Separate forms were employed for the industry and commerce tax, the urban territorial tax, the internal-revenue stamp tax, the school tax, and miscellaneous receipts, each requiring statement of the person from whom collected, the number of the assessment roll, the date of payment, and the amount of the tax. Statements were rendered, in duplicate, to the treasurer on or before the 5th of the succeeding month.

Since July 1, 1900, the system so outlined has been in successful operation. Within five days after the close of each month the bureau of internal revenue is in receipt, from every collector of internal rev-

enue and taxgatherer in the island, of duplicate sets of treasurer's forms, showing in itemized detail the internal revenues collected during the preceding month. One set is immediately forwarded to the auditor, for use in connection with the examination of accounts rendered by the corresponding official. The other set is employed, first, in entering detailed credits in the several taxpayers' ledgers, and thereafter preliminary aggregate credits under the accounts of the several revenue officials in the internal-revenue ledger, until such time as the accounts for the particular month have been finally approved by the auditor.

It would be exaggeration to refer to the method of administrative accounting thus described as anything but the beginning of what should come hereafter; but, on the other hand, there seems no question but that it has reconstructed the internal-revenue system of the island by the introduction of integrity to a degree unknown prior thereto. The condition of affairs prevailing on May 1, 1900, is best indicated by the fact that the first demand for detailed inventories of outstanding taxes was followed by the absconding of one taxgatherer to France, from which country he has since been extradited and is now under trial; by the flight of another to parts still unknown; by the confession of defalcation by two others, one of whom has since been convicted and sentenced to a long term of imprisonment. These results were obtained by the aid of fragmentary "actas" in existence. Had any means existed of ascertaining the real nature of things, it seems no unwarranted pessimism to assume that irregularities would have been revealed in almost every revenue district of the island.

This state of affairs, or anything like it, has, it is believed, become now definitely impossible. Until a system of traveling inspectors can be introduced, and until the personnel can be perfected, small peculations will continue to be revealed from time to time, but it is confidently believed that the extent of this can never be large, and that detection will be prompt. An impressive object lesson has been afforded in the extradition from a distant country—probably the first in the history of Porto Rico—of one alleged defaulter, and in the conviction and severe punishment of a second. Gradually the feeling is spreading among revenue officials that a new spirit is abroad, that any fiduciary breach is a large risk, and that detection carries with it a dangerous likelihood of punishment. The encouragement and growth of this conviction is the surest safeguard of financial integrity in Porto Rico.

(c) The initial effort of the bureau of internal revenue with respect to the activities of its revenue officers having been to secure honesty, the second endeavor was to increase efficiency. In addition to collecting all public revenues in the particular town of his district wherein his office was located, every collector of internal revenue was supposed to exercise direct and detailed control over the activities of the tax-



gatherers in his district. Thus tax rolls and blank receipt books for the subdistricts were sent to the collector's office for preparation and delivery to the taxgatherers, and all public funds collected by the taxgatherers were remitted through the collectors. In reality, the control of the collector over the collection of public revenues in his entire district was nominal and ineffective.

The policy of bonding the taxgatherers direct to the insular treasury instead of to the respective collectors, while properly justified by peculiar local conditions, operated to release the collector from all formal responsibility for the activities of the taxgatherers, while the constant dictation and interference of the central office in matters of appointment, assignment, and removal, rendered him equally indifferent to their inactivities. The rates of compensation provided both for collectors and taxgatherers—\$1,200 per annum for the former, and 8 per cent upon collections for the latter—illustrated the familiar consequence of mistaken economy in administrative organization. With a small and poorly paid clerical force, with a mass of detailed and exacting duties, with an expensive bond, and with the unfortunate addition of service as a disbursing officer for the courts of his district, the office of collector offered little attraction for men of caliber. Even more unfortunate in result was the remuneration of taxgatherers by a commission of 8 per cent upon collections. In the wealthier districts of the island, at the productive seasons of the year, this allowance was excessive; in other sections and at other periods it was inadequate. No allowance was made for traveling or office expenses, and the long-established tradition of the island was that the tax collector must come, and come repeatedly, to the taxpayer, and not the reverse. The only method by which an honest man could afford to accept the office of taxgatherer was to receive the appointment for a number of the wealthier subdistricts, to designate local representatives or subagents in each, to press collections vigorously during a few months of the year, and to remain relatively inactive thereafter. The system made almost impossible the requisite of an equitable system of financial administration—uniform and continuous performance of duties. In certain parts of the island at certain times of the year the activities of the taxgatherer were oppressive; at other times and places there was neglect. The conspicuous defects of organization were heightened by inefficiency of personnel. Personal or political considerations had largely determined the appointment of the collectors and the assignment of taxgatherers, and the offices were treated, with some notable exceptions, either as honorary appointments, the real duties of which were to be performed by clerical subordinates, or as strategically favorable positions for unauthorized gain.

Immediately upon assuming control of the internal revenue collection force, certain principles were definitely adopted by the bureau

in the conduct of the service. These were, appointment regardless of political or personal consideration, undisturbed tenure during efficient performance of duties, promotion from junior to senior positions, increase of compensation within budgetary limits, and responsibility of collectors for efficient office organization and for the activities of taxgatherers to the degree practicable. Certain taxgatherers, whose incompetence or dishonesty had been disclosed in the steps taken to introduce the system of administrative accounting described above, were at once removed and the vacancies filled by deliberate and responsible nominations of the respective collectors. Similar steps were taken to provide for vacancies in taxgatherers' districts, either by new appointment or additional assignment. Collectors were advised that continued tenure of office and increased compensation (authorized by the insular budget of 1900-1901) were entirely dependent upon continued or increased efficiency in service.

Remittances, instead of being made once a month, were required whenever the amount on hand exceeded \$100, thus permitting an almost daily scrutiny of the activities of revenue officials. In the districts of San Juan, Ponce, and Aguadilla, repeated instructions failing to secure the necessary improvement in service, the respective collectors were removed and the vacancies filled in each case by the promotion of a tax examiner or internal revenue agent. A vacancy by resignation occurring in the district of Mayaguez was filled in the same way. It soon became a clearly understood fact that as long as a revenue official performed his duties properly nothing could remove him from office or reduce his certainty of advancement, and that, on the other hand, no influence could be employed to retain an inefficient public servant in office.

Although strenuous efforts were taken to heighten the activities of revenue officials, the greatest precaution was observed that this should not be the result of unintelligent or harsh enforcement. The earliest instruction issued to every revenue official in the island as an imperative direction—any single violation of which without clearly mitigating circumstances was equivalent to immediate dismissal—was that no taxes of any kind should be collected by compulsory procedure in any case where such action would result in the affliction or distress of the delinquent. The rigorous severity of the Spanish system of attachment and foreclosure of property in payment of delinquent taxes ("apremio") was mitigated by the direction that such steps should only be taken after the consent of the treasurer had been secured therefor, and this consent has only been given in a limited number of instances, in which almost conclusive evidence existed that taxes were unpaid because of willful disinclination rather than real inability. There seems the fullest reason for the deliberate statement that despite the remarkable increase in the internal revenue collections noted below the aggregate burden of such taxes upon the island

of Porto Rico has been reduced in a marked although indeterminate degree. The bureau of internal revenue has yet to receive evidence of a single instance in which acute distress has been caused by the collection of insular taxes.

One of the most remarkable experiences of the bureau of internal revenue was the disposition of an embarrassing heritage from the military government—an accumulation of some eleven thousand petitions for the remission of current and delinquent taxes. The circumstances which gave rise to this extraordinary state of affairs throw such interesting light upon insular financiering prior to the introduction of civil government as to merit a brief summary. The regulations issued in March, 1899, by the civil secretary for the collection of the newly established territorial tax provided a procedure by which taxes might be remitted upon extraordinary occasions. On August 8, 1899, the island of Porto Rico was devastated by a catastrophic hurricane, and General Orders, No. 125, issued by the military governor a fortnight later, suspended the collection of insular and municipal taxes, as well as all executions for arrears of such taxes, and remitted urban taxes when legal evidence was presented of destruction or serious damage. General Orders, No. 138, of September 6, 1899, directed that an investigation and report be made on all applications for the remission of taxes, to be submitted to the military governor for his approval. The resumption of tax collections was directed by General Orders, No. 155, of October 4, 1899, but specific provision was made that this resumption was not to be construed as in anywise interfering with the terms of General Orders, No. 138, of September 6, 1899. Finally, the circular of the civil secretary, No. 91, of December 14, 1899, provided that compulsory proceedings for the collection of taxes should not be instituted against persons who had petitioned for the remission of taxes.

It is thus apparent that the difficulties of the situation were traceable to the hurricane of August 8, 1899. Under extraordinary circumstances petitions for the remission of insular taxes would have come from a limited number of persons, but these would have been disposed of without serious inconvenience or delay. The devastation of the island by the hurricane impaired or destroyed the taxpaying capacity of many property owners. A general effort to secure remission of taxes followed, and the tendency was heightened by the favorable attitude of the insular government to the grant of this form of relief.

The existing administrative machinery was utterly unfitted to cope with the resulting situation. No means existed for testing the merits of individual petitions, and the central government was reduced to the necessity of accepting the perfunctory and sometimes prejudiced recommendations of local bodies and to the adoption of an arbitrary rule of remission. Thus it became the regular practice to remit the

entire tax where less than \$10 was involved, and to remit one-half in other cases. An even more unfortunate incident was the delay in acting upon the petitions. This was due in part to cumbrous procedure, in part to administrative defects. A period of from four to seven months elapsed between the filing of petitions and the final approval, and a very large number of petitions unacted upon on May 1, 1900, bore date of August, September, or October, 1899. In consequence, even although a tax might have been properly remitted at the time of the original petition, it became the merest conjecture as to whether the petitioner was unable to pay the amount assessed against him at the time when his petition came up for serious consideration. Many of the later petitions requested the remission of taxes, not so much on the ground of inability to pay as of the loss suffered, and, indeed, the remission of taxes had come to be regarded as a form of public indemnity or insurance rather than as an exemption because of the complete or partial disability.

During the existence of the military government the petitions of 2,000 persons for the remission of taxes were granted. The civil government fell heir, as has been stated, to: (1) Some 3,000 petitions which had been duly investigated and favorably reported and lacked only the final approval of the military governor; (2) some 8,000 additional petitions in various stages of investigation and report. The gravity of the situation was heightened by the fact that petitions for tax remission continued to pour in with unabated regularity after May 1. In a single day there were received from one municipal district with a total population of 16,289 persons petitions for tax remission from 500 distinct taxpayers, and notice was given at the same time that 600 additional petitions might be expected from the same municipality. In short the collection of insular taxes on property was practically suspended. An attempt to press a delinquent taxpayer ordinarily resulted in a petition for the remission of the tax, and until the petition was disposed of further proceedings were stayed. Every unpaid tax bill was thus likely to result, sooner or later, in a petition for the remission of that tax, and the number of petitions received by the bureau varied directly with the activity of collecting officers. Before attempting to cope with the serious problem thus presented it seemed proper to determine the exact power of the civil government with respect to tax remission. There seemed some possibility that the action of the military governor in giving his approval to a specific tax remission was a legislative act, and that the civil governor, being merely an administrative officer, could only perform such legislative act in conjunction with the executive council or the legislative assembly.

To remove any possible doubt that might exist in this particular, the matter was submitted to the governor of Porto Rico and a formal opinion requested of the Attorney-General of the United States,

through the Secretary of State. The opinion of the Attorney-General, communicated under date of May 31, 1900, removed every doubt as to the prerogative of the civil governor in this respect by the following statement:

The action of the governor in approving each specific remission is purely executive and administrative, and in no wise legislative. Of course in order to repeal the orders of the governor-general it would be necessary to have the action of the legislative body of the island, but the approval by the governor, or the disapproval by him, of specific reports as to the amount of the taxes to be remitted in any case, as I have said before, is nothing but an executive act. It is within the power of the governor to establish rules and regulations governing the submission to him of claims for remission for which his approval is sought. I think he might lawfully declare that he would approve no applications unless they were presented within a specific time, to be stated in the regulations, or unless the report established certain facts, such as he might designate in advance, relative to the merits of applications. It is impossible to suggest all the provisions that might be made by such rules and regulations tending to facilitate the consideration of this subject and to abbreviate the number of applications and the amount of reductions, but with a careful consideration I think the difficulty that confronts the administration in Porto Rico can be very greatly diminished, and I recommend, therefore, that the governor have prepared a system of rules and regulations of the kind I have indicated.

Pursuant to this recommendation, a definite procedure was adopted with respect to all petitions for tax remission on file in the office. The petitions were classified according to districts and lists of the petitioners sent to the revenue officials of the corresponding districts for certified report as to their ability or inability to pay taxes at that time without affliction or distress. This action was based on the definite policy that insular taxes constitute a primary obligation, exemption from which could be granted not because of loss or injury heretofore suffered, but only on the ground of complete disability. If the collector or taxgatherer reported that the petitioner was unable to pay the tax in question at that time without economic ruin, the petition was transmitted with a favorable indorsement to the governor of Porto Rico and the remission granted by executive act, of which notice was then sent to the revenue official and to the petitioner. In the event of a contrary report by the revenue official, a corresponding negative procedure was pursued.

Similar steps were taken to reduce the continuous flood of petitions. An administrative regulation of the late civil secretary prohibiting the collection of taxes whenever remission had been sought was revoked, and the standing instruction to revenue officials substituted therefor was that taxes must in no event be collected by compulsory procedure if such action entailed the ruin of the taxpayer. A uniform and persistent continuation of the procedure thus outlined operated with entire success. On July 27, 1900, "Tax expediente" No. 1 was referred to the governor, and on March 6, 1901, No. 10897—the last of the entire aggregation—left the bureau. Of this entire number of petitions it is estimated that about 4,500 were granted and

about 6,397 refused. It can hardly be supposed that every case of injustice was avoided, but, on the whole, there can be no doubt that the method adopted was a far closer approximation to equity than the perfunctory method before employed. Gradually the number of petitions referred to the office declined until at the present time only a few are received each day. Here, too, a fundamental and impressive lesson of sound financiering seems to have been learned, that taxes must be paid by all able to pay them, and that remission is an extraordinary relief only to be granted under exceptional circumstances.

The original personnel of the bureau of internal revenue, like that of the bureau of municipal affairs, consisted of the clerical force of the similarly designated bureau of the discontinued civil secretary's office. The salary roll included 18 persons, with compensations ranging from \$2,000 to \$240 per annum, and aggregating the sum of \$14,240 per annum. On June 1, 1900, a number of unnecessary employees were discharged and the inadequate compensation of those remaining was increased to a reasonable amount. In the budget for the fiscal year beginning July 1, 1900, provision was made for a clerical force of 9 persons, including a chief clerk, with an aggregate compensation of \$11,200 per annum, and the reorganization of the bureau has been effected within the limits thus defined.

#### BUREAU OF INTERNAL-REVENUE AGENTS.

[May 1, 1900, to January 31, 1901.]

A conspicuous weakness of the internal-revenue system of Porto Rico during the period of military government was the complete absence of any inspection of tax assessments or collections. To remedy this defect one of the earliest acts of the treasurer under the civil government was the organization of a bureau of internal-revenue agents, the division of the island into inspection districts, the designation of 8 tax examiners for temporary service in connection with the assessment of insular taxes, and the appointment of one internal-revenue agent at large. The tax examiners were directed to cooperate with the municipal assessment boards of their respective districts in the preparation of the industry and commerce matricula and the territorial tax reparto and to report flagrant cases of improper assessment to the treasurer. The internal-revenue agent was charged with the enforcement of the excise taxes.

The services rendered by the tax examiners varied directly with individual efficiency. In certain districts energetic, tactful activity produced striking improvement in the total assessment; in other cases little or no direct gain was effected. The limited force and the brief time available made it possible to investigate and report only the most conspicuous cases of undervaluation and these only in the more important municipal districts. On the other hand, the mere asser-

tion by the insular government of an intention to subject the tax assessments of the island to something more than the perfunctory scrutiny theretofore in vogue effected improvement of considerable importance.

With regard to the excise taxes on rum, matches, playing cards, and oleomargarine, imposed by General Orders, Nos. 176, 187, 196, and 232, series of 1899, of the late military government, the internal-revenue agent at large visited all of the merchants and manufacturers in San Juan, and then, in rapid succession, made similar inspection visits to the two other important cities, Ponce and Mayaguez. Thereafter the agent made a systematic tour of the island, visiting every municipality, warning all ignorant delinquents of their default, and instituting indictments or "expedientes" against deliberate defrauders.

The tax assessment rolls of the island were, in the main, completed by the end of July, 1900, thus permitting the discharge of the tax examiners and the reorganization of the inspection work of the bureau. For this purpose the island was divided into four inspection districts and an internal-revenue agent stationed in each and charged, primarily, with the detection of frauds by rum and match manufacturers in not stamping wares shipped from their factories. An employee of the treasurer's office was also stationed at the San Juan custom-house and charged with the duty of affixing and canceling stamps to imported beers, wines, liquors, matches, oleomargarine, and playing cards in payment of the internal-revenue taxes thereon. In the sub-ports, through the courtesy of the collector of customs for Porto Rico, the deputy collectors of customs were charged with the duty of affixing and canceling stamps on imported goods subject to the tax.

The excises of the military government represented a new principle in Porto Rico.

The island has been accustomed to onerous municipal consumo taxes levied on flour, meat, rice, codfish, and other necessities of life, but the new taxes on luxuries went against the grain. There was little open defiance of the law, but unfriendliness was widespread and ill concealed. It seemed to pervade all classes, and even to affect foreigners to the soil—no doubt law-abiding citizens at home. The liquor-loving peasant in the rural districts sat up at night soaking the stamps off his bottle of rum to be stuck on the next bottle he bought, while the army officer in charge of the post canteen tested in the courts the validity of the tax on beer, and a detachment of soldiers outwitted the municipal police and released an importation of post-canteen beer which was being held on the wharf for nonpayment of the extravagant municipal consumo tax thereon. Other localities and other consumers adopted equally ingenious tactics. On several occasions internal-revenue agents were mobbed, two agents being severely clubbed and one of them sent to jail. On another occasion an agent was arrested and accused before the local municipal judge of accepting a

bribe from a lawbreaker. When the chief of internal-revenue agents, sent by the treasurer to investigate the case, arrived in the town he found the alleged bribe taker closely guarded in his hotel by two municipal policemen, while the mercantile fraternity was busily engaged in plastering internal-revenue stamps on liquor packages, the stamps having been hurriedly obtained from the nearest collector of internal revenue. The agent was acquitted at the next term of the district court, it appearing that the evidence against him, as well as the stamps, had been procured for temporary use only.

Notwithstanding the provisions of General Orders, No. 176, series of 1899, of the late military government, whereby the receipts from the sale of stamps was apportioned among the various towns, municipal officials often found it more to their personal advantage that the tax should not be collected. Eight hogsheads of rum, bearing twice-used stamps, were captured on one occasion while being conveyed late at night to the liquor factory of the municipal judge in a town on the northern coast of the island.

The district court, to which this case was referred for prosecution, has not yet cleared it from its docket. Unstamped packages of rum were shipped along unfrequented roads at unusual hours, and the old law and regulations providing no check on the operations of distillers these frauds passed undetected. Boys peddled used and canceled stamps at a discount, and though the stamps could be, and were, confiscated, there was no provision in the old law by which these defrauders could be punished. These stamps were considered as practically legal tender, to be used until worn out, and some of the used and canceled stamps of the old issue have, since the enactment of the new revenue act, been presented to the treasurer for exchange in stamps of the new issue.

Under the old law, during the thirteen months ending January 31, 1901, 363 cases of excise frauds, perpetrated in 50 different municipalities, were detected and referred to the various district courts for prosecution. Of these cases, up to date, there have been 85 acquittals and 166 convictions, the aggregate of the fines imposed being \$5,980. But the moral effect derived from the inspection work can best be judged by the increased sale of stamps. During the period mentioned above there were, approximately, \$25,000 worth of stamps affixed to imported beer and wine, liquors, oleomargarine, and matches; \$10,000 worth to domestic matches; \$15,000 worth to beer, wines, and liquors in stock, and \$90,000 worth to domestic rum, amounting, in the aggregate, to \$140,000.

During the last quarter of 1900 the energies of the internal-revenue agents were diverted to the detection of frauds in the matriculation of industrial and commercial and agricultural and urban taxpayers. This work involved practically the reassessment of entire sections. The impoverished regions—principally the coffee districts—were



passed by; but, in the 27 municipalities inspected and reported upon by agents, the taxes on houses and lands were raised over \$25,000. The classifications of over 400 merchants and manufacturers in 28 towns, reassessed by agents, were raised in the tariffs of the industrial and commercial tax, and about \$17,000 additional taxes were collected. Under the Spanish law indictments for fraud of this character must be drawn up in docket form, called "expediente," and disposed of by administrative action. Approximately one-third of all expedientes of fraud under the industrial and commercial tax reported by agents were dismissed by the treasurer, not because of lack of evidence, but because of the deplorable financial condition of the accused, or because of the inequalities of the law itself.

The bureau of internal-revenue agents was organized under a storm of criticism and abuse. Warning communications were received that any system of inspection was impracticable in Porto Rico, as the Spanish Government had found out to its cost. Agents under that régime, it was asserted, had invariably assumed autocratic powers and lived handsomely on bribes accepted for connivance at frauds and by a general system of extortion. The bureau, however, continued along the line projected, profiting by experience, but persisting in its main endeavor. When it was ascertained that native agents were handicapped and their efficiency largely impaired because of past participation in the unfortunate personal politics obtaining on the island, the native members of the force were weeded out and their places filled by nonpartisan, Spanish-speaking Americans familiar with local conditions. In this particular, at least, the results obtained more than justified every reasonable expectation. Popular opinion in Porto Rico ceased to identify tax inspection with bribery and blackmail, and admirable preparation was thus made for the successful introduction of a comprehensive system of excise taxes in the revenue act of January 31, 1901.

#### BUREAU OF TAX LAW REVISION.

The problem of financial reform in Porto Rico had engaged the serious attention of the military government. On February 26, 1900, in accordance with the recommendation of Military Governor Davis, that expert service should be secured for this work, the Secretary of War honored me by appointment as special commissioner to revise the laws relating to taxation in Porto Rico. After a fortnight devoted to the collection of documentary material and to personal interview with specialists in public finance in the United States, I proceeded forthwith to Porto Rico.

It became at once evident that, before any intelligent revision or modification of the existing fiscal system of Porto Rico could be recommended, careful and detailed study must be made of the system prevailing prior to the American occupation of the island, and of the

nature and effect of the material changes introduced under the military government. With this object in view the efforts of the commissioner were at once directed to an examination of the tax system of Porto Rico during the Spanish period, and to the compilation of statistical material in illustration thereof. Translations and digests were made of the insular-tax code, and comparative tables were prepared of the budgets of the insular government, of the provincial organization, and of typical municipal budgets in the preceding decade. Financial reports and other documentary materials directly bearing upon the inquiry were collected and correlated.

This work of research was supplemented by interview with persons intimately acquainted with particular phases of the subject under investigation, and by actual visits to typical localities. The commissioner was in daily consultation with the military governor, and from his great fund of detailed information—and unfailing readiness to convey it—the largest assistance was derived.

On April 12, 1900, the act of Congress establishing civil government in Porto Rico was approved by the President of the United States. It thus became clear that the work of the commissioner, instead of resulting in a new fiscal system to be established by military orders with the beginning of the fiscal year, July 1, 1900, must be in the nature of recommendations to the civil government for enactment either by the Congress of the United States, or by the insular legislature. In either event, it seemed likely that need would be felt for careful study of the financial conditions and status of the island, and, accordingly, after consultation with the military governor, the work of the commissioner was continued along the lines theretofore pursued.

The course of events, however, brought the official existence of the commissioner to an unexpected termination. On April 22, 1900, the commissioner was informally notified of his appointment by the President of the United States as treasurer of Porto Rico, and by the provisions of General Orders, No. 102, of April 30, 1900, of the military government, he was designated "acting treasurer." The formal advice of his appointment, and of his confirmation by the Senate of the United States, having arrived in sufficient time to permit him to qualify under the Presidential commission prior to the performance of any official act, he assumed the duties of treasurer of Porto Rico on May 2, 1900. On May 9, 1900, he tendered to the Secretary of War his resignation as special commissioner to revise the laws relating to taxation in Porto Rico, to take effect on and after April 30, 1900, and, on May 21, 1900, he was formally advised by the Secretary of War of the acceptance of his registration.

The office of the treasurer thus became peculiarly responsible for the continuation and completion of the work of the special commissioner. Personal succession was supplemented by the responsibility of the treasurer for the administration of the revenue system of the

island, and by his designation, upon the organization of the executive council, as chairman of the committee on finance and appropriations. These circumstances naturally suggested the transfer of the personnel and duties of the commission to the office of the treasurer, and of the organization of a bureau of tax law revision for the specific purpose of preparing a revised revenue system for Porto Rico.

As the basis for a general revision of the revenue laws of Porto Rico, certain fundamental principles were adopted by the bureau, as follows:

(1) The underlying theory of the system of taxation adopted for Porto Rico should be that every citizen ought to contribute, in the form of taxation, to the support of insular and municipal governments according to his economic faculty or ability. The system of taxation in vogue in Porto Rico prior to American occupation, whatever it may have been in principle, was in practice at complete variance with this theory. The insular treasury derived its largest revenues from import duties on common food products; the municipal treasuries were replenished by octrois or consumo taxes on the same commodities. Indirect taxes on the poorer classes, rather than direct taxes on the propertied classes, were thus employed. The new system must break completely from this condition. Not only should its theory be "contribution according to ability," but in actual practice there should be close approximation thereto.

(2) In so far as possible, the introduction of novel or unaccustomed fiscal devices should be avoided. A new spirit should be breathed, to the extent practicable, into old forms. No respect should be paid to an unworthy law simply because of its long existence, nor should any hesitation be felt in introducing a new but desirable measure. On the other hand, where other things are equal, that form of taxation should be selected to which the native mind and local organization are best fitted. Account should always be taken of the friction and inefficiency which will result from the adoption of unfamiliar fiscal measures.

(3) The administration of the tax laws should be absolute and final. No tax should be adopted which can not be enforced; but a law once adopted, neither evasion nor remission should be tolerated. The defect of the old fiscal régime was inefficient administration as much as unwise laws. The lesson should be taught early and impressively that American tax laws are to be enforced as rigidly and precisely as postal or coinage regulations.

(4) In devising measures for the present fiscal needs of Porto Rico, the possibility of gradual betterment and ultimate perfection of a tax system should be borne in mind. At first, the system must be fashioned within the limits imposed by tentative and experimental Congressional legislation. The future will be rich in experience, and, in planning a system for immediate needs, latitude should be afforded

for the modification of the system along lines suggested by its actual working, without the necessity of early radical reconstruction.

(5) The revenue system of Porto Rico must provide for the fiscal necessities of the insular government and of the municipalities. It is desirable, both for uniformity and for control, that definite correlation in fiscal matters exist between these bodies. In so far as direct taxation be required, the same taxable basis should be employed. Municipal autonomy should have scope in fixing the rates, subject to general insular control, rather than in determining the bases of taxation.

(6) The successful working of a tax system is as much a matter of men as measures. Because of the unfavorable conditions hitherto prevailing, it is of the highest importance that this fact be constantly borne in mind in the reorganization of the finances of Porto Rico, and the administrative force should be selected with the greatest care and deliberation. It should be organized at the outset upon a basis of expert qualifications and technical efficiency, and neither prior incumbency nor political prominence should be taken into account.

Upon the basis of these general principles a preliminary memorandum for the revision of the tax system of Porto Rico was then drafted. This memorandum was employed as a tentative basis for field work in verification and in test of the validity of the measures therein proposed. Local conditions were studied, representative persons were interviewed, typical requirements examined, and departmental experience incorporated. In October, 1900, the detailed preparation of a revenue act was begun by the bureau, and a month later a completed draft thereof was submitted, through the treasurer, to the committee on finance and appropriations of the executive council. The detailed circumstances attending the revision of this draft by the committee, its submission as a committee report to the executive council, its passage by that body, its amendment by the house of delegates, its emergence from the conference committee of the two legislative branches, its final passage, and its approval by the governor of Porto Rico on January 31, 1901, as "An act to provide revenue for the people of Porto Rico, and for other purposes," pertain to the legislative rather than to the administrative history of Porto Rico. For the present purpose it is necessary merely to outline the important features of the measure and to describe the effect of its enactment upon the organization of the office of the treasurer.

#### REVENUE ACT OF JANUARY 31, 1901.

The act of the legislative assembly of Porto Rico, approved January 31, 1901, and entitled "An act to provide revenues for the people of Porto Rico, and for other purposes," imposes a property tax, a series of excise taxes, an inheritance tax, and effects certain important administrative changes in the revenue system of the island.

The property tax goes into effect on July 1, 1901, and replaces the existing territorial tax and industrial and commercial tax. The rate of the new tax for the fiscal year 1901-1902, and thereafter until otherwise provided by the legislature of Porto Rico, is fixed by the statute at one-half of 1 per cent for insular purposes, and provision is made that the rate to be levied for local purposes shall be upon the insular assessment and shall in no case exceed an additional one-half per cent. The maximum direct tax upon property in Porto Rico is thus 1 per cent—less, probably, than exists in any similarly circumstanced community in the United States, or, indeed, in any European country.

The tax itself is different from the more advanced forms of property tax as known in the United States only to the extent required by peculiar local conditions. Real and personal property not specifically exempted is nominally assessed at its actual market value. The list of exemptions includes all persons whose property is valued at less than \$100; the buildings, appurtenances, and land, not exceeding 5 cuerdas in extent, set apart for educational, charitable purposes, or exclusively for religious worship; household furniture; wearing apparel, and private libraries.

Every effort consistent with safety and equity is made to reduce the burden of taxation upon owners of encumbered property, as well as upon the agricultural and debtor classes in general. In accordance with this policy, not only are the working tools, the crops and products of farmers and of planters exempted, but provision is made for the exemption of indebtedness to the amount and extent of the assessment credits. Mortgages are treated as an interest in the property, so that the mortgagee will be charged with, and the mortgagor exempt from, the taxes on the value of the property represented by the mortgage except where the latter contains an unequivocal covenant making the taxes payable by the mortgagor.

A notable reform effected by the new revenue act is the machinery of assessment. Hitherto the assessment of property and incomes in Porto Rico has been made by nearly 200 separate boards appointed by the councils of the 66 municipal districts. There was in consequence no central control, no unity of administration and no uniformity of valuation. Under the new law the entire assessment is placed in charge of a supervisor of assessment appointed by the governor, with the consent of the executive council. The supervisor of assessment appoints division assessors, with the approval of the treasurer, and the division assessors nominate, and the treasurer appoints, enough district assessors to complete the assessment within a convenient period of time. Tax appeals are heard in the first instance by selected groups of division and district assessors sitting as boards of review; and in the last instance by the executive council sitting as a board of equalization and appeal. The treasurer is authorized to institute an annual revision and correction of the original assessment

of property between the 1st day of January and the 30th day of June of each year, in so far as may be practicable, in accordance with the provisions for revision and correction of the assessment provided in the original act.

Ordinary corporations are treated substantially as unincorporated persons and associations, being taxed upon the actual market value of their capital invested in Porto Rico. Surety, insurance, or building and loan companies pay, in addition to a special stamp tax upon policies, an annual tax of 3 per cent upon the gross amount of all premiums or dues collected in Porto Rico.

For the collection of the property tax the treasurer is empowered to divide the island into suitable districts and to appoint not more than 9 collectors and 23 deputy collectors, all of whom are to be bonded and salaried. The severity of the Spanish procedure for the collection of delinquent taxes ("apremio"), whereby the property of the taxpayer is forthwith attached and sold, is modified by the adoption of a period of grace and of a term of redemption thereafter, during which property so sold may be redeemed, and by the noteworthy provision that in no event may property be sold for delinquent taxes without the written consent of the treasurer obtained prior thereto.

Title II of the revenue act (excise taxes) consists of three schedules. Schedule A imposes excise taxes on all distilled spirits, beers and wines, cigars, cigarettes, and manufactured tobacco, playing cards, proprietary medicinal preparations, perfumery, cosmetics and toilet articles, oleomargarine, arms and ammunition, and matches, whether manufactured in Porto Rico or imported into Porto Rico from the United States or other countries. The rates imposed on distilled spirits, cigars, and cigarettes manufactured in Porto Rico or imported from the United States are but little over one-half of the internal-revenue rates imposed in the United States, being but 60 cents per gallon on rum, 80 cents per gallon on other distilled spirits, \$1.80 per 1,000 on cigars, \$1 per 1,000 on cigarettes, and 5 cents per pound on other manufactures of tobacco. The domestic manufacture of all these articles is protected against Cuba, Jamaica, and other competing countries by a rate of \$1 per gallon on rum, \$3.60 per 1,000 on cigars, \$2 per 1,000 on cigarettes, and 10 cents per pound on manufactured tobacco imported into Porto Rico from countries other than the United States.

There are four match factories in Porto Rico, and this industry is also protected by a differential, 15 cents per gross being imposed on all matches manufactured in Porto Rico or imported from the United States, while matches imported from countries other than the United States are taxed 30 cents per gross. Champagne is taxed \$1 per gallon and other wines and beers 15 cents per gallon. Playing cards pay 2 cents per pack, and oleomargarine 10 cents per pound. The only ad valorem taxes imposed are on articles on which it would be diffi-

cult to assess a specific tax. Proprietary medicinal preparations, toilet articles, perfumery, and cosmetics pay 5 per cent, and arms and ammunition 25 per cent of the invoiced value.

Schedule B imposes license taxes on dealers engaged in the wholesale and retail sale of distilled spirits, cigars, cigarettes, and manufacturers of tobacco, wines, and beers, and on arms and ammunition. Wholesale liquor dealers are taxed \$80 per annum; wholesalers of wine and beer, \$40; of cigars, cigarettes, and tobacco products, \$40; wholesale and retail dealers in arms and ammunition, \$24. The retail dealers' licenses are divided into three classes. Those dealing in liquors, wines, and beers, pay an annual tax of \$20, \$12, or \$6, according to the importance of the business. Retail dealers in cigars, cigarettes, and manufactures of tobacco pay either \$12, \$8, or \$4.

Schedule C imposes a limited number of documentary taxes. Bills of lading for goods exported to the United States or to other countries pay 10 cents on each copy; custom-house entries of goods imported from the United States pay 50 cents, and from other countries \$1; instruments attested by a notary or recorded by a registrar of property pay \$1 on the original document, 50 cents on each copy, and 50 cents on the record thereof.

All taxes under Title II are made payable by the affixture and cancellation of internal-revenue stamps in such amount and form as may be designated by the treasurer. Manufacturers and importers are required to furnish bond, conditioned on the faithful compliance with the law, which shall in no case exceed in amount 50 per cent of the annual value of their manufactures or importations; and failure to provide such a bond is made punishable by a fine of from \$100 to \$1,000, or to imprisonment from one month to one year.

Provision is made for the appointment of a corps of internal-revenue agents, who are authorized to take oaths and to certify to declarations, and who are vested with all the powers conferred by the statutes of the United States on internal-revenue agents of the Treasury Department of the United States, for the purpose of investigating stocks of goods subject to excise taxation and to examine books and accounts current relating thereto. Manufacturers and importers who fail to affix and cancel stamps as required by law are liable to a fine of from \$100 to \$1,000, or to be imprisoned from one month to one year; and merchandise on which taxes have not been thus paid is confiscated.

Persons found guilty of the offense of forging or counterfeiting internal-revenue stamps, or of erasing the marks of cancellation on stamps which have been used, or who sell, buy, or use such counterfeit stamps or stamps from which the cancellation marks have been removed, or who are found in possession of such counterfeit stamps or stamps from which the cancellation marks have been removed, are liable to a fine not to exceed \$1,000, or imprisonment for a term not to exceed five years; and, in addition, all articles for the payment of

which such counterfeit stamps or stamps from which the cancellation marks have been removed were used are confiscated.

The treasurer is authorized to provide collectors of internal revenue and internal-revenue stamp agents, appointed for the sale of such stamps, with a sufficient amount of stamps to supply the needs of manufacturers and importers in each locality. Municipal corporations are prohibited from collecting consumption taxes on any of the articles taxed by this law; but municipal license taxes may continue to be collected from dealers. The treasurer is directed to apportion to the various municipal corporations, according to population, up to June 30, 1901, 50 per cent of the proceeds of all sales of internal-revenue stamps; and after that date, 15 per cent of said sales. Articles of domestic manufacture exported to the United States or to other countries are exempt from excise taxation, in conformity with rules and regulations to be prescribed by the treasurer.

The inheritance tax is slightly progressive, varying in accordance with the relationship of the heir and the value of each separate inheritance or bequest. The first \$200 in value of every inheritance, and all property passing to the wife, child, adopted child, or grandchild of the deceased are exempt; from \$200 to \$5,000, husbands and lineal descendants pay 1 per cent, other heirs 3 per cent; from \$5,000 to \$20,000, husbands and lineal descendants pay  $1\frac{1}{2}$  per cent, other heirs  $4\frac{1}{2}$  per cent; upon the next \$30,000, 2 per cent and 6 per cent, respectively; and upon the value in excess of \$50,000, 3 per cent and 9 per cent, respectively.

Among the important administrative modifications of the revenue act are the substitution of salaried deputy collectors for fee-paid taxgatherers, the annulment of municipal octrois or consumo taxes upon articles subject to insular excise taxes, the release of collectors from the duty of disbursing the expenditures of the insular courts, and the direction that the treasurer shall examine, periodically, the condition and financial standing of surety insurance, or building and loan companies, banks or quasi-public corporations doing business in Porto Rico, and shall revoke the license granted any such company whenever it shall appear that its assets are insufficient to justify continuance in business, or that its condition is unsound; provided that, before such revocation or any publication thereof shall be made, the executive council shall have approved the same.

#### BUREAU OF INTERNAL-REVENUE AGENTS.

[February 1, 1901, to March 31, 1901.]

Under the provisions of the revenue act the excise taxes and the inheritance tax went into operation coincident with the approval of the measure by the governor of Porto Rico, on January 31, 1901. The property tax was levied for the fiscal year beginning July 1, 1901; but a general assessment of property in Porto Rico was necessary to



its imposition, and this work was immediately undertaken. The operation of the revenue act, as well as the consequent activities of the office of the treasurer, can thus be conveniently reviewed in the form of a statement of the work of the bureau of internal-revenue agents since February 1, 1901, and of the organization and progress of a newly created bureau of assessment, together with some brief account of the effect of the revenue act upon the operations of the bureau of internal revenue.

Prior to February 1, 1901, the island was divided, for tax inspection purposes, into four districts and an internal-revenue agent stationed in each district to enforce the collection of the taxes on distilled spirits, matches, playing cards, and oleomargarine imposed by various general orders of the late military government in November and December, 1899. The manner provided for the collection of these taxes was by the affixture of internal-revenue stamps to the articles taxed. Experience had demonstrated that, whereas the tax on imported matches and oleomargarine could be readily and fully collected at the custom-houses of the ports of entry, the tax on rum and matches of domestic manufacture remained, to a large extent, uncollected. This was a serious matter, inasmuch as the bulk of anticipated revenue must necessarily be collected on domestic rum. But the imperfect provisions of the existing law, the absence of any general assessment of rum distilleries, the unfriendliness manifested toward a new and unwelcome system of taxation, the peculiar local conditions obtaining, the lack of cooperation on the part of municipal authorities, and the inadequate number of internal-revenue agents made the tax on rum far less productive than was desired.

Rum in Porto Rico is usually shipped from the distillery in hogsheads and demijohns. On arrival at its destination—and every way-side provision booth on the island is a grogshop—the hogshead or demijohn is decanted into fixed casks, jugs, and other receptacles, which, under the old law, did not require to be stamped, and then returned to the distilleries. The original hogsheads and demijohns were often returned with the stamps still affixed, but more often with the stamps carefully removed and sent by hand to be reaffixed to the same packages when refilled. This was the favorite method of evading the excise. Internal-revenue agents have captured many sheets of such stamps, old veterans, worn to a frazzle from constant use. There was no law to fit the case, no obligation on the part of the distiller to destroy used stamps, no offense in removing them from packages, or in keeping them in possession.

The isolated location of the numerous distilleries and their rambling construction rendered any satisfactory surveillance of their operations impracticable. The perpetration of fraud was congenial to the petty smartness of the small dealer, and the local officials were not infrequently in direct collusion in its perpetration. The further

fact that the preponderating tendency of his neighbors was toward intemperance and cheap rum rendered the defrauder practically immune from detection.

And yet the limited force of internal-revenue agents was not idle. During 1900, as already noted, some 360 cases of fraud were detected and referred by the treasurer, through the attorney-general, to various district courts for prosecution. The moral effect, which might have otherwise been obtained, was largely lost because of the delay of the district courts in rendering decisions in these cases. Ultimately most of the influential defrauders were acquitted, and about two-thirds of the other accused were found guilty and fined from \$5 to \$50 each, the total fines imposed aggregating very nearly \$6,000. But, in the main, cases of fraud and corresponding loss of revenue remained undiscovered and unpunished, due in large measure to the structural defects of the regulations issued for the enforcement of the law itself and of their inadequacy to meet local conditions.

With this ample experience in the past to guide in the preparation of a new system of excise taxes, it became clearly evident that, no matter how judiciously the various rates of taxation were selected in the drafting of the law itself, the system would be doomed to complete or partial failure if the rules and regulations for the collection of the tax, which under the provisions of the revenue act the treasurer was required to prescribe, were not formulated along lines adapted to meet peculiar local conditions. It was foreseen that these regulations must fulfill the following requisites:

(1) They must be simple, but consistent and thorough, and easily intelligible to a certain quota of ignorant taxpayers.

(2) They must provide for the general assessment of all distillers, cigar, cigarette, and match manufacturers, and importers of taxable articles, and for report of their respective yearly production or importation, of their stock on hand, of their daily manufactures and shipment of products, and of their purchases of internal-revenue stamps.

(3) They must provide for the withdrawal from use of the old issue of stamps, and of the introduction of a new issue of convenient denominative values.

(4) They must provide for the removal from the hands of merchants and consumers of stamps once used in payment of the tax, to prevent their return to manufacturers and importers for reuse.

(5) They must provide a simple method for the collection of license taxes imposed by Schedule B in installments, as the collection of the total annual tax in advance would bear too heavily on small dealers.

(6) They must be enforced by an adequate corps of Spanish-speaking American internal-revenue agents not susceptible to any improper influence or to any degree of intimidation.

In anticipation of the likelihood that the excise taxes would go into immediate effect, some two months before the actual passage of the revenue act by the legislative assembly the four district agents were

directed to prepare and forward to the treasurer's office a list of the names and residences of all distillers, match, cigar, and cigarette manufacturers on the island, and of the importers into Porto Rico of any of the articles subject to the tax.

The agents were also directed to estimate the number of dealers in each municipality within their respective inspection districts who would be subject to the license taxes imposed in Schedule B, and to report the names of all notaries public, owners or agents of ocean-going ships, and of all importers and exporters through whom or by whom documentary taxes imposed in Schedule C should be paid. All of this data was obtained and made available in the shape of preliminary assessment rolls and maps showing the location of every distillery on the island prior to February 1, 1901. Each of the four inspection districts was partitioned into three divisions of from three to seven municipalities to a division, due regard being had in this distribution that the areas and number of taxpayers should be as uniform as possible in the twelve divisions. To recruit the force of internal-revenue agents up to a full complement, eight of the best types from among over forty applicants were selected and placed on the waiting list. Upon the passage of the revenue act authorizing the appointment of additional agents, these eight additional men were appointed and detailed to their respective divisions. The corps of internal-revenue agents, as now organized and at work in the field, is composed almost entirely of ex-engineers of the board of public works, who had been engaged in road building in the various sections of the island, and of ex-noncommissioned officers of the Regular Army. All of the agents are hardy campaigners, and, with possibly one or two exceptions, all have seen military service, either in Porto Rico or elsewhere.

The new series of internal-revenue stamps—consisting of surcharged United States internal-revenue documentary stamps furnished through the courtesy of the Treasury Department in Washington—was issued on February 1, 1901, and the old series recalled. About \$12,000 worth of stamps of the old issue remaining unsold in the hands of collectors of internal revenue, and about \$5,000 worth in the hands of merchants, importers, and manufacturers, were redeemed in stamps of the new issue.

Agents for the sale of the stamps, usually the postmaster, were appointed in all of the more important towns, and upon the execution of adequate surety bonds, were furnished with supplies of stamps sufficient for local needs. At present there are 36 of these stamp agents, remunerated by a commission upon stamp sales and cooperating with internal-revenue agents in the detection of frauds. Internal-revenue agents inspect the cash and stamp accounts of stamp agents at irregular intervals.

For two months previous to the date on which the revenue act

finally passed the insular legislature, the work of preparing the necessary return blanks, forms, bonds, instructions, and stub invoice and register books designed for use in administering the new excise taxes had been pushed steadily forward. This constituted the bulk of the preparatory work to be done, and involved a large amount of detail. All such matters as would be unaffected by possible changes in the act in the house of delegates were printed or mimeographed and stored away, ready for instant use. The forms for the stub invoice and register books were ready and the proof corrected two weeks before the act became a law.

These invoice and register books each contain 50 pages. On the face of each invoice sheet is printed the form of certificate to be signed and the invoice to be filled in by the importer or manufacturer at the time of withdrawal of goods from the custom-house of the port of entry, or of shipment from the factory.

On each invoice are also printed full directions in Spanish for the guidance of manufacturers and importers and carriers and consignees of goods. On the back of each invoice is printed in Spanish the rates in full for the different articles taxed and an abstract of that portion of the law of concern to manufacturers and importers. The invoice proper is separated from the stub by two vertical lines, forming a column of the width of an internal-revenue stamp. On the invoice are also left blank spaces, in which are stamped the schedule and paragraph number of the particular article for which books are used and the assessment number of taxpayers to whom the book is issued. The invoices, in the initial book issued to a taxpayer, are also numbered consecutively from 1 to 50, the second book from 51 to 100, and so on indefinitely. It will thus be seen that no two invoices for goods manufactured in Porto Rico or imported into Porto Rico can bear the same set of paragraph, assessment, and invoice numbers, and no goods liable to the tax can, under penalty of law, be shipped from factories or imported into the island unless an invoice for the same be first filled out on one of the proper invoice blanks. When an invoice has been filled out and signed by a manufacturer or importer and an abstract thereof entered on the stub, stamps to the full amount of the tax on such goods are affixed in the vertical column between the invoice and stub and are canceled with the manufacturer's or importer's name and date of shipment from the factory or withdrawal from the custom-house. The invoice is next detached from the stub bearing a portion of the stamps attached, the remaining portion of each stamp remaining attached to the stub. The manufacturer's or importer's name and the invoice number is branded or marked on each package of goods contained in each invoice, and, in the case of rum and other goods of domestic manufacture, the carrier delivers the stamped invoice along with the goods to the consignee, who is directed to deliver such invoice on request to the local internal-revenue agent. All of these invoices in every section of the island are gathered up by agents, who

check off the goods received by the consignee and forward the invoices to the treasurer's office for audit and file.

In the case of imported goods the stamped invoices are attached to the custom-house entries, which are forwarded from all of the sub-ports to the San Juan custom-house, where the stamped invoices are detached from the entries and also audited and filed in the treasurer's office. The stubs of exhausted invoice books are sent in by agents for file, and new books are furnished taxpayers. By this simple method stamps used in payment of taxes are canceled, cut in two, and removed from the possession of such as might be tempted to devote them to fraudulent use.

In the register books, which are delivered to each taxpayer along with his initial invoice book, the manufacturer or importer is required to keep a daily record of his business operations. On one page is entered the stock of goods and value of stamps on hand on the date of receipt of the register, and on the opposite page are entered, under proper date and invoice number, all goods shipped, value of stamps affixed to invoice, name of carrier, destination, and name of consignee. Daily entry must also be made of goods manufactured or imported, value of stamps purchased, and residence of the collector or stamp agent from whom purchased. The two sides of the register are balanced at the end of each month and an exact transcript of the month's business is made, sworn to before the local internal-revenue agent, and forwarded to the treasurer's office for file. Collectors of internal revenue and stamp agents are also required to forward monthly itemized statements of all stamps sold, giving in full detail the residence and name of purchaser, date of sale, for what purpose intended, and denominative value of each stamp. A valuable system of checks is thus afforded, and the status of each taxpayer's business and the amount of taxes collected monthly under each paragraph of Schedule A can be ascertained with absolute accuracy. The insular police force has been directed to assist agents in the detection of fraud, seizure of illicit goods, and arrest of delinquents. The provision of the revenue act that a certain portion of all excise taxes collected shall be distributed among the various municipalities will, it is expected, also enlist the cooperation of alcades and other municipal officials.

Within a few hours after the revenue law had been signed by the governor of Porto Rico, the brief of the excise schedules had been corrected to agree with the amendments made at the eleventh hour by the house of delegates, and published in the Official Gazette in Spanish and English. The brief of the law for use on the back of invoices had been similarly corrected, the stereotypes cast, and the presses set in motion striking off 3,000 stub invoice books and 1,500 register books. Internal-revenue agents were called in and new agents appointed, mounted, and equipped. The invoice and register books were stamped with the proper paragraph, assessment, and page numbers, taken from

the preliminary rolls, and within a week from the time the law took effect over one-half a ton of books, blanks, and regulations had been distributed to the remotest corners of the island, and the entire corps of internal-revenue agents was busily engaged in furnishing books to taxpayers and beginning a campaign, which, in its inception at least, must be a work of education. At the present time practically all of the books and instructions have been distributed; the law is in frictionless running order in every section, and the permanent assessment rolls are practically completed. The few manufacturers and importers who at first decided to retire from business, but who, since observing the operations of the law have for the most part changed their minds, are every day asking for their books in order to comply therewith.

In the course of the next three or four weeks the internal-revenue agents will have completed the distribution of license blanks for dealers in Schedule B, and will have secured from manufacturers and importers the bonds, duly signed and attested, conditioned on the faithful observance of the law. The license blanks are stamped with the respective paragraphs and assessment numbers, and are divided into four square spaces in which dealers on the first day of each quarter affix and cancel stamps in payment of the tax for the ensuing quarter. The bonds are signed by the manufacturer or importer as principal, and two property owners as sureties. The text is in English and Spanish, containing in full all the obligations imposed by law and regulations, the amount of each bond being graded according to the prospective value of the manufactures or importations for the current year, and in no case exceeding 50 per cent thereof. When these details have been attended to, the mechanism of the law, in so far as it relates to excise taxation, will have been completed.

Accompanying each set of books distributed to manufacturers and importers were assessment return blanks, to be filled in by the taxpayer and sworn to before the internal-revenue agent, who is by law empowered to administer oaths. Amongst other information given in this return is the amount of value of manufactures and importations for 1900, and proposed manufactures and importations for 1901. From such signed and sworn declarations as have been received up to date, the following data are compiled:

No. of tax-payers.	Designation.	Output or importation for—	
		1900.	1901.
184	Distillers.....gallons	801,858	881,249
55	Importers of distilled spirits.....do	25,883	22,630
26	Adulteraters of spirits and wines.....do	71,424	69,883
96	Importers of wine and beer.....do	177,395	148,746
170	Manufacturers of cigars, cigarettes, etc.....do	\$364,951.84	\$503,485.14
4	Importers of playing cards.....packages	36	512
81	Importers of proprietary medicines, perfumery, etc.....do	\$59,108.64	\$41,114.21
38	Importers of oleomargarine.....pounds	112,488	8,450
26	Importers of arms and ammunition.....do	\$5,224.57	\$6,537.51
4	Manufacturers of matches.....gross	35,170	73,080
18	Importers of matches.....do	18,660	16,410

An analysis of the foregoing table indicates—

(1) That there will be no decrease in the output of the distilleries during the current year.

(2) That, although the production of cigars, cigarettes, and rolled tobacco for chewing purposes is much greater than given above, it will be impracticable to collect the tax in full, for the reason that there are thousands of natives who eke out a scant livelihood by rolling a few hundred cigars of a very inferior grade in their huts and whom it will be impossible to properly assess and tax.

(3) That the previous tax of 20 cents on each pack of playing cards killed the legitimate trade, but that there will be a revival when it becomes generally known that the tax has been reduced to 2 cents per pack.

(4) That the prohibitive rate of 10 cents per pound on oleomargarine insisted upon by the house of delegates will prevent the importation of that article.

(5) That the protective rate of 30 cents per gross on foreign matches, while domestic matches only pay 15 cents per gross, has encouraged this local industry.

While it is true that not all of these productions will be taxed, an appreciable quantity of cigars and rum being exported free of taxation, it is also to be assumed that certain large rum and cigar manufacturers, desiring to avoid giving a large bond, have largely underassessed the output of their factories for the current year. Assuming, therefore, that the increased production will more than offset the amount of exports, and taking the figures in the above table as a basis, Schedule A may be expected to yield during the current year on—

**Distilled spirits:**

Domestic .....	\$528, 750	
Imported .....	17, 100	
		\$545, 850
Adulterated .....		27, 950
Beer and wine, imported .....		22, 310
Cigars, domestic .....	30, 000	
Cigarettes, domestic .....	115, 000	
Manufactures of tobacco .....	2, 500	
		147, 500
Playing-cards, imported .....		10
Proprietary medicinal preparations, perfumery, etc., imported .....		2, 050
Oleomargarine, imported .....		850
Arms and ammunition, imported .....		1, 640
<b>Matches:</b>		
Domestic .....	10, 960	
Imported .....	2, 460	
		13, 420
<b>Total .....</b>		<b>761, 580</b>
<b>On domestic manufactures .....</b>		<b>715, 160</b>
<b>On imports .....</b>		<b>46, 420</b>
<b>Total .....</b>		<b>761, 580</b>

In the absence of any complete assessment of wholesalers and retailers in spirits, wine and beer, cigars and cigarettes, and arms and ammunition, it is impossible to even approximately forecast the yield of the dealers' license taxes in Schedule B. From such data as has been compiled, however, a conservative estimate of the amount of revenue that should be derived from that source would be \$60,000.

The amount to be collected by the document taxes in Schedule C will be determined by the number of notarial instruments issued during the year, which of course can not be estimated. The total will also be materially affected by the increased number of importations made from the United States, the entries for which only pay 50 cents, whereas on entries from other countries a tax of \$1 is imposed. There were approximately 15,000 entries of merchandise imported into Porto Rico during 1900. This schedule may be expected, therefore, to produce \$20,000.

The aggregate yield of the excise taxes of the revenue act, from the evidence now available, should therefore be:

Schedule A—Manufactures and imports .....	\$761,580
Schedule B—Dealers' licenses .....	60,000
Schedule C—Documentary .....	20,000
Total .....	841,580

#### BUREAU OF ASSESSMENT.

The revenue act of January 31, 1901, imposes a direct tax for insular purposes upon the value of all real and personal property in Porto Rico, and provides that, preparatory thereto, an assessment of the value of such property shall be made under the direction of a supervisor of assessment, appointed by the governor, with the advice and consent of the executive council, and acting under the general control of the treasurer. Pursuant thereto, on February 7, 1901, the governor appointed Mr. Arthur E. Linhart as supervisor of assessment, and immediately thereafter the bureau of assessment was organized as an integral part of the office of the treasurer.

The property tax was imposed for the fiscal year beginning July 1, 1901. To begin collections on the 1st day of July, 1901, it was necessary that the assessment proper should be conducted with the utmost expedition. Indeed, less than five months were available for the completion of the assessment and the conversion of the schedules into tax rolls. To this scarcity of time should be added the fact that the assessment of property was the first in the history of Porto Rico, and at variance with the past experience of the island. Former direct taxes have been levied upon income, and there is almost a complete absence of land surveys or capital records in the island. Means of communication and facilities for transportation, in consequence of the rugged nature of the land and the frequency of rains, are not adapted to accurate and rapid field work. The bureau of assessment thus



entered upon its duties under conditions less favorable, probably, than those of any subsequent assessment.

For purposes of assessment the island was divided by the bureau into 25 assessment divisions, each in charge of a division assessor, and subdivided into 200 assessment districts, each in charge of a district assessor. All subdivisions of Porto Rico for administrative purposes in the past having been made with reference to municipal districts, the bureau of assessments in planning its work deemed it advisable to respect these well-known boundaries. Each assessment division was accordingly composed of an integral number of municipal districts, arranged, as far as practicable, so as to contain about the same area and nearly the same number of inhabitants. Such variations as exist were necessitated by the varying density of population and by the topography of the country.

In the arrangement of divisions regard was also had for the existing division of the island into nine districts for the registration of property, so as to secure the presence of all property records relating to a division in the same registry office. In actual practice the benefit derived from this fact has been less than would naturally be supposed. The registration of property in Porto Rico has existed only since the year 1880. Prior thereto transfers of land were made by documents executed before notaries, and the original instruments were preserved in the notaries' offices. But the notarial offices were not offices of public record and lacked necessary conveniences for research. Moreover, property was ceded by the Crown of Spain in various forms. The early and important concessions were by direct grant. The later and less valuable estates were taken up under pre-emption laws in accordance with general regulations governing such forms of alienation. Thus, as a rule, only the larger and more important estates are registered, while the absence of classified records renders it difficult to determine the status of any particular piece of property.

The 25 assessment divisions were subdivided into 200 assessment districts, each forming a unit of some 5,000 inhabitants and containing an integral number of "barrios," existing subdivisions of the municipal districts corresponding roughly to urban wards and rural townships. Owing to the fact that the "barrios" are but purely local subdivisions of each municipal district, changing frequently, and oftentimes known by varying names, considerable difficulty was experienced in securing an authentic list. The names and limits of the "barrios" actually used in the assessment work are derived from official certificates of the alcalde of each municipal district furnished the bureau.

The assessment of property required: (a) an original valuation of taxable property by the owner thereof, to be returned to the proper assessor; (b) a revision, if necessary, of such assessments by boards of

review composed of designated assessors; (c) a final review by the executive council, sitting as a board of appeal and equalization. The assessment so determined constitutes the basis of tax rolls used in the collection of taxes.

The time available for the work of the bureau has been apportioned as follows: February, organization and appointments; March, assessment of property; April, sessions of boards of review; May, sessions of board of appeal and equalization; June, preparation of tax rolls. The bureau was efficiently organized and all appointments were made during February. The personnel of the bureau for the month of March was as follows:

Positions.	No.	Salary for month.	Salaries for March.
Office .....	7		\$610.00
Division assessors .....	27	\$108.00	3,348.00
Clerks to division assessors .....	25	60.00	1,500.00
District assessors .....	200	62.00	12,400.00
Supervisor .....	1		250.00
Total .....	260		18,108.00

The character of the employees in the respective positions was as follows:

Positions.	Porto Ricans.	Americans.	Total.
Supervisor .....		1	1
Office .....	4	3	7
Division assessors .....	14	13	27
Clerks to division assessors .....	21	4	25
District assessors .....	197	3	200
Total .....	236	24	260

All the appointments were made by the supervisor, with the approval of the treasurer. The division assessors were selected evenly from among qualified Porto Ricans and the Americans longest resident on the island and most familiar with its conditions. The district assessors were appointed upon the recommendation of the division assessors, in accordance with instructions of the supervisor of assessment, viz:

In regard to district assessors, which you are about to propose for appointment, I desire to impress you in the strongest degree with the necessity of choosing men of high moral and mental quality. It is proposed that the assessment shall be of the very highest order, and in the selection of your men no person whose character or ability can ever be put in question should be selected. You are given this privilege and duty of selecting appointments because you will be held entirely responsible for all the work done in your division not only by yourself, but also by your clerk and all district assessors. You will be held directly responsible for any fault or neglect of which they might be guilty, and it will be your duty to discharge any of them at once who shall fail to faithfully perform this work.

These instructions were faithfully complied with, and few occasions for complaint have been furnished by either the division or district

assessors. During the month of February and before the 1st of March all of the assessors were at their respective posts of duty and had entered upon the work of assessment. The public had received ample notice of the time and manner in which the assessment would be made and also of the assessors appointed and the respective territory assigned to each. These several notices were published in the Official Gazette and distributed throughout the island, being posted in the *alcaldia* of each municipality, at the offices of the respective division and district assessors, and in each *barrio*.

The real property of the island is almost entirely agricultural, and there is but little activity in purchase or sale, lands generally passing by descent. In consequence there is no way of estimating the value of real estate on the island from its selling price, almost no sales having taken place within a period recent enough to form a basis for present values. It was therefore considered advisable by the bureau to secure the opinions of representative taxpayers in Porto Rico as to the average value of various classes of land. A letter to this effect was accordingly sent to 100 representative taxpayers of the island, including merchants, bankers, farmers, and members of the house of delegates. With the information so received an average table of values was prepared and transmitted to all assessors for use as a suggestion in passing judgment upon the values returned by the property owners without, however, impairing discretion to vary from the figures so furnished where the particular circumstances and conditions warranted.

Personal property was found more difficult of assessment than real. But few banks exist in Porto Rico, most of the banking being done by commission merchants and exporters and importers. Many of the latter have foreign branches in connection and keep but little money in the island. The mercantile houses generally carry very large stocks of merchandise, which it would be impossible for the assessors personally to list.

The assessment of all property on the island has been made by the property owners upon schedules furnished by the bureau of assessment. These schedules are returned to the assessors, the latter being empowered to increase the assessment where necessary, and the property owner being protected by a right of appeal to the board of review, and thereafter to the board of appeal. The law provides for a long list of exemptions, and authorizes, under certain restrictions, a deduction for indebtedness. These circumstances, in connection with the fact that over 80 per cent of the population are unable to write, made it necessary to conduct the assessment with as much simplicity as possible. To facilitate the preparation of schedules, detailed instructions were printed and published throughout the island.

On March 1 the assessment of property was formally begun, and by March 15, 125,000 schedules had been delivered to the various prop-

erty owners throughout the island. The work of delivery was greatly increased by the fact that the assessors were obliged to fill out the schedules of the illiterate taxpayers. From March 15 to April 1 the assessors were busy gathering in schedules. Heavy rains during these two weeks materially interfered with the work, but despite this fact the assessment was completed on March 31.

The work of the bureau on the date of this report, April 1, 1901, is progressing most favorably. The assessment schedules are now in the hands of the division assessors, who are arranging and classifying them and preparing them for the meeting of the boards of review, to be held in the latter part of April, for equalization and for determination of appeals. All property owners whose valuations have been increased by the assessors will be afforded full hearing and reductions will be made where proper. All schedules will be returned to the supervisor of assessment on the 1st day of May and delivered by him, duly arranged and classified, to the executive council, which will thereafter decide such appeals as may be brought before it. The session of the executive council as a board of appeal being limited to one month, all appeals will be determined by June 1, and in one month thereafter the schedules will have been converted into proper tax rolls and tax bills ready to be placed in the hands of the collection officials on July 1, 1901.

The revenue act appropriated the aggregate sum of \$66,000 to defray the cost of the assessment. Of this amount, \$6,142.72 was expended in the month of February. The salary account for March is \$18,108. The amount of contingent expense for the month of March can not be determined at present, but will probably be about \$15,000. The balance of the appropriation unexpended, amounting probably to between \$26,000 and \$27,000, will be sufficient to complete the work of assessment.

The property tax has probably been the feature of the revenue act most exposed to criticism. The rate of taxation, the plan of assessment, and the manner of collection have been successively assailed. A brief study of the financial requirements of the island and a comparison of the financial burdens of Porto Rico with those resting upon other communities seem to have convinced public opinion that the less said about the rate the better, and that no large sympathy will be extended by intelligent sentiment to any protest against a maximum property tax of 1 per cent. With regard to the manner of assessment opposition, too, has faded away. Instead of being employed as an instrument of political and individual oppression, the assessment of property in Porto Rico has been made on a high plane of efficiency and integrity. The supervisor of assessment is an official of conspicuous ability, enjoying the confidence of both Porto Ricans and Americans, under whose supervision the first insular election occurred, and whose elevation to the insular judiciary was under such serious con-

temptation that it required the personal intercession of the treasurer with the governor to defer the appointment so as to make possible his service in this connection.

Of the 25 division assessors a minority are Americans, and of the 200 district assessors practically all are Porto Ricans. Appointments were made largely from one of the two political parties of the island simply because the other party was in uncompromising opposition to the measure and because the overthrow of the revenue act had become a virtual element in the programme of that party.

The results attained at this time of writing fully justify the expectations entertained as to the success of the assessment. It seems likely that property to the amount of \$100,000 has been assessed, and that some 65,000 schedules will have been returned. Despite the most cordial invitation and readiest facility, not a dozen complaints of improper conduct on the part of assessment officials have been received, and not one of these, when subjected to prompt and careful investigation, has been maintained.

Finding no encouragement in opposition to the moderate rate of taxation, and dislodged from the attack upon the assessment, some criticism has been directed against mere incidents of the property tax, such as the provisions that the tax should be paid quarterly, instead of semiannually, and that property sold for delinquent taxes can only be redeemed within a period of six months. Such arguments are specious and untenable. The substitution of semiannual for quarterly payments was deliberate, and resulted from careful observation that the great bulk of taxpayers in Porto Rico made payment semiannually, and preferred so to do. Further, under the present Spanish system, as has already been noted, the property of all delinquent taxpayers is liable to immediate sale without any period whatever for redemption. The new revenue act provided not only for a six months' period of redemption, but contained the remarkable provision—probably a more humane feature than exists in any modern tax law—that no property shall be sold for delinquent taxes unless the written consent of the treasurer shall have been obtained for that particular case. The period of redemption has been fixed at six months, rather than for a longer period, simply because of the uncertainty of property title in Porto Rico, and because a longer period would have seriously interfered with the efficiency of the system. It is the boast of the office of the treasurer that since the introduction of civil government on May 1, 1900, although the internal revenues of Porto Rico have increased remarkably, there has been no single compulsory sale of property for delinquent insular taxes; and there is not the slightest reason for supposing that this practice, which has become the established policy of the department, will be changed under the new act.

The largest work of the bureau of assessment will have been completed when the assessment schedules, bound according to assessment

districts, have been indorsed and signed by the clerk of the executive council, and thus constituted the assessment books of the island. From these books will be compiled duplicate tax rolls, one copy for transmission to the several municipal districts for use in the levy of the municipal rate, the other copy for delivery to the bureau of internal revenue for the preparation of tax bills and for entry into tax ledgers. Thereafter the personnel of the bureau will be reduced to a mere formal organization, available for increased activity in connection with the annual revision and correction of the assessment of property, which by the provisions of the revenue act the treasurer is authorized to institute between the 1st day of January and the 30th day of June of each year.

#### THE FINANCES OF PORTO RICO.

It has been deemed advisable to devote the foregoing pages largely to a narrative statement of the experiences of the insular treasury since the establishment of civil government in Porto Rico. The actual course of insular finances during this period is indicated in a series of statistical exhibits hereto attached, viz:

EXHIBIT A.—Current funds on hand March 31, 1901, to the credit of the treasurer of Porto Rico in account with the people of Porto Rico.

EXHIBIT B.—Monthly accounts current rendered by the treasurer of Porto Rico from May 1, 1900, to March 31, 1901.

EXHIBIT C.—Statement of budgetary appropriations for the fiscal year ending June 30, 1901, and disbursements therefrom for the three-quarters ending March 31, 1901.

EXHIBIT D.—Report of collections of taxes made by the 9 collectors of internal revenue from July 1, 1900, to February 28, 1901.

EXHIBIT E.—Deposits made by 9 collectors of internal revenue and 36 stamp agents on account of "Internal revenue receipts" from May 1, 1900, to March 31, 1901.

EXHIBIT F.—Statement of internal-revenue stamps (old series) received and issued from May 1, 1900, to March 31, 1901.

EXHIBIT G.—Statement of internal-revenue stamps issued on requisition to 9 collectors of internal revenue and 36 stamp agents from May 1, 1900, to March 31, 1901.

EXHIBIT H.—Statement of surety bonds filed with the treasurer of Porto Rico.

EXHIBIT I.—Statement of mortgage bank schedules and other securities in the possession of the treasurer of Porto Rico.

A convenient text for a brief review of the financial policy of Porto Rico will be afforded by a summary of insular receipts and expenditures since July 1, 1899, as per accounts current rendered by the treasurer.

Receipts and expenditures as per accounts current rendered monthly by the treasurer of Porto Rico.

Period.	Receipts.				Expenditures.				Total.		Excess of—	
	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.	Receipts over expenditures.	Expenditures over receipts.
<i>Military government.</i>												
Funds on hand July 1, 1899.												\$50,452.83
1899.												
July	\$155,638.88		\$40,616.04	\$7.50	\$196,262.42	\$94,117.99	\$9,346.11	\$7,203.96		\$110,668.06	\$196,262.42	\$85,594.36
August	155,672.48	9,412.26	9,412.26	2,677.50	173,780.36	97,870.75	9,859.79	23,991.74		131,722.28	173,780.36	42,058.08
September	112,625.32	5,177.56	18,448.06	3,705.30	134,364.24	112,650.56	9,158.19	35,111.74	\$1,060.00	157,980.49	134,364.24	23,616.25
October	127,246.53	8,676.77	12,842.81	1,421.28	155,787.19	153,387.07	8,727.98	9,006.31	145.00	171,266.36	155,787.19	15,479.17
November	79,567.68	9,139.69	12,128.71	22,858.93	123,695.01	171,635.32	9,151.44	7,108.70	150.00	188,105.46	123,695.01	64,410.45
December	111,365.37	8,668.81	17,874.72	5,976.88	143,885.78	145,378.15	8,672.08	7,128.21		161,178.47	143,885.78	17,292.69
1900.												
January	79,448.00	9,054.36	17,412.39	11,493.44	117,408.19	110,434.00	9,052.90	7,295.92	102.10	128,854.92	117,408.19	9,446.73
February	60,932.86	7,963.94	27,182.44	3,937.60	100,016.24	108,071.23	7,964.80	7,141.66	1,029.74	124,207.45	100,016.24	24,207.45
March	78,996.24	8,766.57	30,997.64	7,861.61	126,622.06	163,969.97	8,289.31	9,241.03	2,800.72	184,301.03	126,622.06	57,678.97
April	70,279.62	6,287.02	27,588.84	1,713.40	105,869.18	171,490.79	6,764.28	7,269.04	986.66	186,510.77	105,869.18	80,641.59
<i>Civil government.</i>												
1900.												
May	\$8,110.78		37,986.39	1,779.06	137,876.23	108,943.15		5,606.77	434.40	114,984.32	137,876.23	22,891.91
June	84,907.19		42,074.93	3,176.74	130,158.86	119,387.79		11,283.66		130,671.45	130,158.86	512.59
July	106,890.05		56,484.82	4,281.79	167,646.66	128,100.47		9,298.32		137,308.79	167,646.66	30,337.87
August	76,454.33		44,197.29	14,301.28	134,952.90	121,294.72		7,510.81	1,149.39	129,954.92	134,952.90	4,997.98
September	77,043.31		31,431.52	11,943.35	120,438.08	131,601.18		39,648.47	575.00	171,824.65	120,438.08	51,386.57
October	87,064.85		36,153.25	5,377.01	128,594.61	129,698.47		16,688.30	919.44	147,216.21	128,594.61	18,621.60
November	109,981.21		40,231.35	3,476.13	153,688.69	140,251.51		11,369.43	60.00	151,680.94	153,688.69	2,007.75
December	90,800.93		59,785.91	202,471.08	353,663.92	140,672.90		29,958.63	510.00	171,141.53	353,663.92	181,925.39
1901.												
January	125,917.99		63,698.75	12,071.13	201,687.87	149,228.89		28,463.75	52.80	177,845.44	201,687.87	23,842.43
February	58,185.13		74,876.41	4,078.17	137,139.71	138,189.64		47,451.17	4,610.28	190,251.09	137,139.71	53,111.38
March	83,425.35		77,481.10	5,780.91	166,687.36	170,483.21		49,516.36	7,202.55	227,262.10	166,687.36	60,574.74

The total expenditures of the island during the ten months of military government—from July 1, 1899, to April 30, 1900—aggregated \$1,542,795.29. The total receipts during the same period were \$1,377,690.67, showing an excess of expenditures over receipts of \$165,104.62. If the operations of July and August, 1899, be deducted, the results are more striking, showing for the remaining eight months aggregate receipts of \$1,300,404.95, aggregate expenditures of \$1,007,647.89, and an excess of expenditures over receipts of \$292,757.06.

During the eleven months of civil government—from May 1, 1900, to March 31, 1901—the total expenditures of the island aggregated \$1,750,081.44. The funds actually received by the treasurer in this period were \$1,831,908.49, and the excess of receipts over expenditures was \$81,827.05. Of the total receipts, the sum of \$241,027.62 is held as trust funds, thus making the excess of expenditures over receipts available for current expenditures for the eleven months \$159,200.57.

In considering the financial operations of Porto Rico since May 1, 1900, it is vitally important to bear in mind that the receipts of the insular treasury during this period, as reported in the preceding accounts current, represent the funds actually deposited therein and not the resources really available. The act of Congress, approved April 12, 1900, establishing civil government in Porto Rico, provided three sources of revenue for the support of the island: (1) Internal taxation, in the form in which it then existed; (2) customs collections upon imports into Porto Rico; (3) customs collections and internal-revenue taxes upon imports into the United States from Porto Rico. Of these the internal-revenue taxes were collected by and accrued directly to the insular treasury. But the two other forms of revenue were collected by officers of the United States, and were apportioned to the island in the provision that the proceeds "shall not be covered into the general fund of the Treasury, but shall be held as a separate fund and shall be placed at the disposal of the President to be used for the government and benefit of Porto Rico." Immediately upon the organization of civil government, on May 1, 1900, a continuing allotment was made, in aid of current insular expenditures, of the customs collections in Porto Rico, and pursuant thereto the collector of customs for Porto Rico has since covered into the insular treasury, in monthly account, the net proceeds of customs duties upon imports into Porto Rico.

With respect, however, to the collections in the United States upon exports from Porto Rico, no allotment has been requested or made. It has been the policy of the insular administration—in so far as an unformulated intention may be termed a policy—to treat this accumulating revenue as a fund out of which any excess of expenditures over the funds actually deposited may be supplied. The large increase in the yield of internal taxation, and the comfortable balance of the insular treasury, have made it unnecessary to request any allotment



in aid of current expenditures up to the present time. But, in considering the financial operations of the island since May 1, 1900, with respect to the general question of revenue and expenditure rather than to the method of accounting actually employed, it seems absolutely necessary to consider this third form of insular revenue. The gross amount of revenue collected in the United States upon exports from Porto Rico from May 1, 1900, to March 31, 1901, has been \$347,868. Deducting from this the excess of insular expenditures over the actual receipts of the insular treasury, other than trust funds, during the same period, \$159,200.57, it will be seen that the expenditures of the island during the first eleven months of civil government have been \$188,667.43 less than the revenues actually made available.

The expenditures of the island for May and June, 1900, were in accordance with the insular budget of the military government. The appropriations of the military government were insufficient, however, to meet the requirements of the island from and after July 1, 1900, and there was no legislative body in existence by which the necessary appropriations could be made. The emergency was met by the action of the governor of Porto Rico issuing, under authority conferred by legislation of the military government and with the approval of the executive council, a budget for the fiscal year 1900-1901, in the form of a continued and amended budget of the preceding fiscal year.

The total amount appropriated therein was \$1,984,654.31, as compared with \$1,906,051.20 appropriated in the budget of the military government for the fiscal year 1899-1900. Noteworthy items in the budget for 1900-1901, compared with the budget of the preceding year, were \$479,974 for public roads and buildings; \$400,000 for public education; \$50,000 for settlement of claims against the diputación provincial; \$100,000 for extraordinary expenditures subject to the approval of the governor of Porto Rico. At the legislative session a deficiency appropriation bill was passed carrying \$8,102.50, and special appropriations were made aggregating \$140,902.50. These several amounts represent the maximum disbursements, exclusive of refunds, of the insular government during the fiscal year ending June 30, 1901.

In planning the budget for a full fiscal year within a month after its establishment the civil government was subjected to a severe test. The military government had assumed large and serious obligations in the way of road construction and educational development, and if the anticipated results of American administration were to be realized, it became necessary that the plans projected prior to May 1, 1900, should not only be continued, but perfected. The administrative branches of the government offered no appreciable opportunity for economies. Retrenchment in the insular judiciary required legislative reconstruction; public charitable institutions, insular prisons, and insular police permitted no reduction, while any less appropriation for schools and roads meant retrogression.

The appropriation actually authorized on July 1, 1900, for the succeeding fiscal year thus represented the minimum efficient expenditures of the island, and the financial problem of the civil government resolved itself largely into a matter of supplying adequate revenues therefor. The course of events in the first months succeeding, with respect to customs and internal-revenue collections, indicated the beginning of marked economic improvement in the island and encouraged the financial policy then in contemplation. The depletion of mercantile stocks prior to May 1, 1900, was followed by large importations and increasing customs collections. Energetic administration wrought astounding results in internal-revenue returns, and the insular treasury was enabled not only to meet the current expenses of government, but to settle claims aggregating \$40,783.74 properly chargeable to the account of the military government.

A scrutiny of the actual course of insular finances during the period of civil government is a striking vindication of the wisdom of Congress in providing customs collections on trade between the United States and Porto Rico as a source of insular revenue until such time as an adequate system of local taxation should have been established. The absence of this revenue would have meant paralysis in every line of insular development, a depleted treasury, and a complete abandonment of the beneficent policy inaugurated by the American Administration. No better evidence of the unintelligence and irresponsibility of the demands for immediate free-trade relations between Porto Rico and the United States could be afforded than the fact that no responsible sentiment in Porto Rico, would at the present time, mention that free trade should have been established on May 1, 1900.

But, although the fiscal operation of the island were characterized by conservatism and stability, the whole course of events after May 1, 1900, emphasized the imperative and urgent need of revenue reform. The experiences of the military government in this particular were corroborated and confirmed at every stage of the civil government. The act of Congress establishing civil government specifically provided customs collections as a temporary and provisional source of revenue and made imperative the preparation of an adequate system of insular revenue that might be put in operation not later than March 1, 1902, and earlier if practicable. The primary work of the legislative assembly thus became, as clearly expressed in the address of the governor of Porto Rico to that body upon its assembly, the enactment of a system of revenue which would not only correct the grave defects of the existing system, but would provide a basis for an ultimate financial organization.

Two alternative courses presented themselves in the revision of the revenue system of the island. The one represented the fundamental principle of Spanish rule in Porto Rico, and meant the imposition of heavy indirect taxes upon articles of necessary consumption and

inadequate taxation or entire escape of property and capital. The other meant the embodiment of the modern principle of taxation according to tax-paying capacity, and consisted in a reasonable direct tax upon wealth, together with moderate indirect taxes upon articles of luxurious and injurious consumption. In the revenue act of January 31, 1901, the legislature made definite choice of the latter course.

The termination of the first year of civil government in Porto Rico thus witnesses the definite establishment of a basis of financial stability. The insular treasury has met with certainty and dispatch every proper claim upon it. The popular sense of strength and rigidity in the financial operations of the island has been heightened.

Large resources have been made available for every branch of insular service, and increased amounts have been devoted to those purposes most immediately identified with social and economic improvement. It is an impressive and inspiring fact that since the establishment of civil government on May 1, 1900, probably not less than \$1,000,000, constituting one-half of the aggregate current disbursements of the island, have been expended on roads and schools. The revenues of the island have not only been adequate for all expenditures, but a large fund is still available in aid of the future expenses of government. Finally a new system of insular taxation has been adopted which removes the conspicuous defects of the existing system and makes intelligent provision for reduction in revenue upon the establishment of free-trade relations with the United States.

The financial policy of the civil government, it can thus be claimed, has not only been adequate for the past and present, but intelligent for the future. The general appropriation bill enacted by the legislative assembly to meet the necessities of the insular government for the fiscal year 1901-2, carried the aggregate amount of \$1,887,902.21. If to this be added the reasonable deficiency and special appropriations which the next legislature may be expected to make, it seems likely that the maximum expenditures of the insular government for the fiscal year ending June 30, 1902, will be \$2,000,000. With careful administration the revenues of the island in the corresponding period can be expected to equal this amount. The excise taxes should yield \$825,000, of which 85 per cent, or \$700,000, will accrue to the insular treasury. The property tax of one-half per cent upon an assessed valuation of \$100,000,000, together with delinquent industry and commerce and territorial taxes, should yield \$500,000. Miscellaneous revenues and the inheritance tax will produce \$50,000. The remaining \$750,000 will be supplied by customs collections. This fiscal programme will make it possible for the legislature to secure the removal of customs duties on trade relations with the United States prior to their statutory repeal, and will still leave available for future requirements a snug share of the customs collections in the United States upon Porto Rican exports.

A more serious financial problem will confront the insular legislature at its next session in the preparation of the budget for the fiscal year beginning July 1, 1902. Revenue from customs duties will be limited to collections upon imports into Porto Rico from foreign countries. With the inevitable drift of Porto Rican trade to the United States revenue from this source will probably not exceed \$300,000, and the necessity will arise of providing \$150,000 from other sources, unless insular expenditures are to be reduced to that extent. The natural solution will be a slight increase in the rate of the property tax, a reasonable extension of the excise taxes and the allotment of so much of the funds of customs collections in the United States as may be required to supply any remaining deficit. For succeeding years a similar financial programme suggests itself. The taxable basis of the island will increase from year to year with careful revision and with economic development, and the yield of the excise taxes will grow with improved administration and increased consumption. On the other hand, the organization of local government, resulting in the conversion of helpless and inefficient municipal districts into sturdy local bodies, will tend ultimately to relieve the insular government of a large part of its present heavy expenditure for the maintenance of schools and roads. Thus by the increased productivity of existing sources of revenue and by the assumption of what are at present insular services by efficient local agencies, a rational adjustment in insular revenues and expenditures should work itself out. Until this equilibrium is attained every consideration of financial integrity, commercial stability, and economic development demand that the sources of insular revenue now provided should be maintained and courageously extended as circumstances require, and that the appropriated expenditures of the island should be planned not with respect to its limitless needs, but with regard to its definite resources.

Every possible effort should be made to increase the revenues derived from sources other than taxation. Land belonging to the insular government should be made immediately available for productive purposes, but in the form of lease rather than alienation. The sagacious legislation of Congress has probably placed Porto Rico in a position with respect to public utilities and franchises more favorable strategically than that enjoyed by any other political community under the American flag. This opportunity has been fully realized by the executive council, and practically every public franchise granted by that body has provided not only for liability to insular and local taxation, but for payment, as a royalty, of a percentage of the gross receipts or a fixed annual rental. This policy, intelligently pursued, will ultimately place the insular treasury in receipt of a large and constantly increasing public revenue without in any degree impairing the desirability of Porto Rico as a favorable field for bona fide investment.

No survey of insular finances under the civil government could be complete without at least bare reference to three factors of indirect but of vital concern—currency, banking, and public credit. In regard to the circulating medium of the island, the course of events has been shaped almost entirely by Congressional legislation, and the insular government has had no real responsibility therefor, although exposed to its full effects. The act establishing civil government in Porto Rico provided for the redemption of native currency by that of the United States, and this was effected by officials of the Treasury Department of the United States.

Like the hurricane under the military government, the “canje” or exchange has been made to serve as the responsible cause for every subsequent disturbance or ill. It is undoubtedly true that the substitution of a higher for a lower unit of exchange, the brief period within which the exchange took place—even after extended through the intervention of the civil government—and the use in effecting the redemption of gold and notes of large denomination, rather than silver and small notes, worked injury to certain classes. On the other hand, it is proper to remember that an identical currency has fostered commercial intimacy between Porto Rico and the United States, that the period of redemption was a period of disturbance and instability which should, from every consideration, have been made as brief as practicable, and, finally, that it is an unfortunate but apparently inseparable incident of any change in the standard of value that undeserved injury should come to certain classes and unmerited gain should accrue to others. Were the redemption to take place at the present time, it is certain that changes in procedure would be adopted. Whether, with the experience available at the time the exchange was actually effected, a different course might have been pursued is an open question.

With respect to banking institutions, the two noteworthy incidents occurring since the establishment of civil government have been: (a) The opinion of the Attorney-General of the United States that, through the action of Congress, the national banking act is now in force in Porto Rico; (b) the passage by Congress of the joint resolution of June 6, 1900, authorizing and empowering the Banco Espanol de Puerto Rico to amend its by-laws. Preliminary application was made by the American Colonial Bank of San Juan for incorporation as a national bank, and favorable action would doubtless have been taken thereon by the Comptroller of the Currency.

Subsequently it was feared that the provisions of the national banking act would hamper the operations of the institution, and no further steps were taken. This determination was a source of regret to the insular treasury. Every movement in the direction of correlating the financial institutions of Porto Rico with those of the United States is a movement in the direction of financial stability, and there seems reason for believing that whatever disadvantages might be suffered

from the restrictions of the national banking act would be more than counterbalanced by the increased public confidence which would attach in Porto Rico and in the United States to an institution incorporated thereunder.

The joint resolution of Congress of June 6, 1900, was held to constitute a recognition, to a greater or less degree, of the privileges enjoyed by the Spanish bank. Certain regulative duties were therein delegated to, or remained vested in, the government of Porto Rico. In so far as these have been exercised in an administrative or advisory capacity by the office of the treasurer, the policy pursued has been to give efficient compliance, but to exercise the greatest caution that nothing be done to extend new privileges or deliberately recognize such as are in reasonable doubt, above all, when the wisdom or propriety of such privileges is questioned. Accordingly, when the approval by the insular government was sought of the election of certain councilors, the opportunity was embraced of securing from the bank a definite statement as to the general policy of the prospective directory, particularly as affecting any future note issue. Similarly, a request made in October last, that the insular government should approve an amendment of the by-laws of the bank by virtue of which notes of a minimum denominative value of \$1 might be issued, was refused as unwise and likely to result in dangerous consequences.

The status of the Spanish Bank constitutes an element in the financial situation of Porto Rico that may not be neglected. Under its original charter the bank was authorized to issue notes to three times the amount of its paid-in capital stock, and was required to retain in its vaults specie to the amount of one-third of its total liabilities. The authorized capital stock of the institution is \$900,000, which may be increased to \$1,200,000. Under the terms of the original charter this would permit a note issue of \$2,700,000, possible of increase hereafter to \$3,600,000. Whether the joint resolution of Congress of June 6, 1900, constituted a definite authorization of such extraordinary powers of note issue is a matter that will probably in the end require some judicial determination. Up to the present time the bank has not been able to place in circulation any alarming number of notes. The amount emitted up to March 31, 1901, was \$966,882, and the amount actually in circulation at that time was \$546,436; but the possibility of large issue at any time in the future can not be regarded other than as a standing menace to the financial security of the island. Taught by bitter experience, intelligent sentiment in the United States recognizes the danger of an unsecured note issue, and a national-bank note is the only type of credit currency that is tolerated. No sane mind there would propose to vest in a private agency power to issue notes to an amount equal to the total circulation of the country and enjoying no preference over other liabilities of the bank with respect to the security given by a metallic reserve of one-third. Yet this is precisely the relation of the Spanish Bank to the island of Porto Rico.

At no small cost to its people, the currency of Porto Rico was unified with that of the United States, and opportunity thus afforded for the natural laws of trade and exchange to supply the monetary needs of the island. It can never have been contemplated that opportunity should thereafter have been given for a private institution to issue, even under local regulation, a form of credit currency in such amounts and at such time as its wisdom determined, but capable of exceeding in the aggregate the total currency in circulation in the island—above all, when the notes so issued were secured by no segregated metallic reserve, were given no preference over the ordinary liabilities of the institution, enjoyed no circulation outside of Porto Rico, and were not received by the Federal offices—the custom-house and post-office—in Porto Rico. The affairs of the bank may have been conducted in the past with sagacity and conservatism; the same principles may control its present administration, but no responsible stewardship for the financial stability of the island can regard with anything other than apprehension the possibilities of the future. The situation seems to warrant in the fullest degree a cordial indorsement of the recommendation of the honorable Comptroller of the Currency to the second session of the Fifty-sixth Congress of the United States, under date of December 3, 1900, that the supervision in the interests and protection of the public of such native banking institutions as were in existence upon our accession to sovereignty of Porto Rico and Hawaii is “a subject of great and immediate concern, and should have the prompt attention of Congress.”

The most favorable element in the financial condition of Porto Rico upon the establishment of civil government on May 1, 1900, was the absence of any funded or floating insular indebtedness. The island still remains in this advantageous situation. The unexpended portion of the large sum of money made available in the “two million refunding act” by the generous act of Congress, for allotment by the President of the United States, for the benefit of the people of Porto Rico, has been treated as a fund available for capital expenditure, and the same policy will doubtless prevail in the future. In December, 1900, an allotment of \$200,000 was made for the construction and equipment of school buildings, and in March, 1901, a further allotment of \$200,000 was made for the construction of country roads. The amount still unallotted and available on March 31, 1901, was \$795,736, and this fund will doubtless be similarly allotted, from time to time, to defray the cost of insular improvements not properly chargeable to current revenues.

In the course of the next few years the occasion will undoubtedly arise for important capital expenditures in Porto Rico. Public institutions must be provided, a Government building must be erected, more schoolhouses must be built, and the work of road construction must be continued. The advantages derived from these and similar works will be enjoyed by generations to come, and it is proper that

the burden thereof should not be borne exclusively by the taxpayers of this generation. The act of Congress establishing civil government provided for this contingency in authorizing the insular government to issue bonds and other obligations to an amount not in excess of 7 per cent of the aggregate tax valuation of its property. While thus vested with ample power to contract an insular loan, it is a matter of sincere congratulation that the availability of the "customs refund" has made it unnecessary up to the present time to resort thereto in defraying the cost of the two expenditures of this character undertaken by the civil government—school buildings and road construction. For the civil government in the first year of its existence, with a temporary, and later an untried, revenue system, to have attempted to utilize its public credit in the markets of the United States or elsewhere would have been premature and unwise. When the financial stability of the island has become an accomplished fact, and its revenue policy has won recognition in the financial centers of the world for soundness and conservatism, then, and not before, will the use of insular credit in moderate amount and for legitimate purposes represent wise financial administration in Porto Rico.

If the issue of a public loan in Porto Rico for admittedly desirable purposes be deemed at the present time unwise, certainly a much stronger expression is appropriate with respect to the proposal to issue an insular loan of a minimum amount of \$3,000,000 in aid of depressed sections of the agricultural interests of the island. This plan was urged immediately upon the organization of civil government. A bill embodying it passed the house of delegates unanimously, and received the affirmative vote of every Porto Rican member of the executive council at the last legislative session, and the scheme has since then been periodically revived and persistently urged upon the insular administration. To the conservative sentiment of the United States a proposal of this character smacks so hopelessly of economic fallacy and takes rank so instantly with the wild-cat panaceas and populist cure-alls of recent political agitation that detailed arguments in opposition will be received with a certain impatience. The United States has felt the sting of State "land banks" and credit institutions too keenly. Its people have witnessed the course of economic reconstruction of large areas too often to believe that the proposal that the island of Porto Rico should contract a burdensome loan and employ the proceeds in advances, in varying amounts, to the relief of distressed agriculturists, would result otherwise than in speedy disaster. Porto Rico is undergoing the same economic revolution and industrial development which the Southern and Western sections of the United States have experienced. In this transition scarcity of capital, stringency of currency, and necessity of liquidation are painful incidents. But the wisdom of men and the experience of communities have devised no short cut, and the path which popular sentiment



in Porto Rico in its present phase would pursue is not only false in its goal, but thick with the dangers of personal favoritism, political corruption, oppressive taxation, and ultimate repudiation.

It would be improper to affix official signature to a report of the operations of the office of the treasurer during the first year of its existence without cordial acknowledgment of the assistance and support I have received from its personnel. There has not only been faithful performance of prescribed duties, but no occasion for devoted and sacrificing work has presented itself but that there has been cheerful and enthusiastic cooperation. In this attitude every employee, from the most important to the humblest, has participated, and it is only because a greater responsibility has attached to their respective duties that it is proper to single out for grateful acknowledgment the services of the deputy treasurer, Mr. B. R. Dix, and of the chiefs of bureau, Mr. John S. Hord, Mr. Alfred Solomon, Mr. Louis D. Harry, Dr. Thomas S. Adams, and Mr. Arthur E. Linhart.

Respectfully submitted.

J. H. HOLLANDER,  
*Treasurer of Porto Rico.*

Hon. CHARLES H. ALLEN,  
*Governor of Porto Rico, San Juan, P. R.*

#### EXHIBIT A.

*Current funds on hand on March 31, 1901, to the credit of the treasurer of Porto Rico, in account with the people of Porto Rico.*

Credit of—		
Customs receipts .....	\$16,061.43	
Internal-revenue receipts .....	99,672.88	
Miscellaneous receipts .....	247,759.64	
Total funds on hand .....	363,493.95	
Deposited with—		
American Colonial Bank .....	\$180,654.98	
De Ford & Co .....	182,838.97	
	363,493.95	
Less balance of trust fund .....	241,027.62	
Available funds on hand March 31, 1901, to the credit of the treasurer of Porto Rico, in account with the people of Porto Rico .....	122,466.33	

## EXHIBIT B.

["A."—May, 1900.]

(a) *The people of Porto Rico in account current with J. H. Hollandet, treasurer of Porto Rico, for receipts and expenditures during the month of May, 1900.*

DR.	CR.
<p>To amount of warrants paid and discharged from May 1, 1900, to May 31, 1900, as per Abstract B and warrants with drafts attached filed herewith:</p> <p>Paid from customs receipts—  Accountable warrants.....\$108,654.29  Settlement warrants.....88.86  \$108,943.15</p> <p>Paid from internal-revenue receipts—  Accountable warrants.....5,464.77  Settlement warrants.....142.00  5,606.77</p> <p>Paid from miscellaneous receipts—  Accountable warrants.....434.40  \$114,984.32</p> <p>To amount of transfer warrants charged as per Abstract C and warrants filed herewith:</p> <p>Customs receipts.....\$374.97  Miscellaneous receipts.....78.00  452.97</p> <p>To balance due to the people of Porto Rico, carried to new account .. 308,240.12</p> <p>Total.....423,677.41</p>	<p>By balance due the people of Porto Rico, as per last account, rendered to Apr. 30, 1900.....\$285,348.21</p> <p>By revenues and moneys received as treasurer of Porto Rico from May 1, 1900, to May 31, 1900, as per Abstract A herewith and original receipts therefor on file in auditor's office:</p> <p>On account of customs receipts.....\$50,531.43  On account of internal-revenue receipts.....23,505.08  On account of miscellaneous receipts.....558.05  \$74,594.56</p> <p>By amount of transfer warrants credited as per Abstract C and warrants filed herewith:</p> <p>Internal-revenue receipts.....\$78.00  Miscellaneous receipts.....374.97  452.97</p> <p>By amount transferred from the military government of Porto Rico to the credit of the treasurer of Porto Rico on the ledgers of the civil government and taken up in his account with the people of Porto Rico:</p> <p>Customs receipts.....\$47,579.35  Internal-revenue receipts.....14,481.31  Miscellaneous receipts.....1,221.01  63,281.67</p> <p>Total.....138,329.20</p> <p>Total.....423,677.41</p>

(b) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
1	May 10	Accountable.....	\$10,850.00			\$10,850.00
2	10	do.....	29,583.33			29,583.33
3	11	do.....	100.00			100.00
4	11	do.....	500.00			500.00
5	15	do.....	2,802.49			2,802.49
6	15	do.....		\$1,160.32		1,160.32
7	15	do.....		281.18		281.18
8	17	do.....		497.91		497.91
9	17	do.....		270.97		270.97
10	18	do.....		240.29		240.29
11	18	do.....			\$434.40	434.40
12	19	do.....	300.00			300.00
13	23	do.....	3,175.65			3,175.65
14	23	do.....	300.00			300.00
15	23	do.....	100.00			100.00
16	23	do.....		273.42		273.42
17	23	do.....	25,000.00			25,000.00
18	24	do.....	303.00			300.00
19	24	do.....	215.00			215.00
20	24	do.....	1,759.66			1,759.66
21	24	do.....	1,639.66			1,639.66
22	24	do.....	2,259.90			2,259.90
23	24	do.....	115.00			115.00
24	24	do.....		376.33		376.33
25	24	do.....		294.92		294.92
26	24	do.....	13,900.00			13,900.00
27	24	do.....	826.05			826.05
28	24	do.....	1,711.16			1,711.16
29	25	do.....	1,000.00			1,000.00
30	25	do.....		1,978.27		1,978.27
31	28	do.....		79.20		79.20
32	28	do.....	100.00			100.00
33	28	do.....	6,105.83			6,105.83
34	29	do.....	5,450.97			5,450.97
35	29	do.....	2,736.16			2,736.16
36	31	do.....		140.00		140.00
37	31	do.....	8.33			8.33
38	31	do.....		248.29		248.29
39	31	do.....	165.00			165.00
		Total.....	111,014.19	5,841.10	434.40	117,289.69
		Outstanding drafts.				
22	24	Draft No. 29.....	2,259.90			2,259.90
24		Draft No. 31.....		376.33		376.33
32	32	Draft No. 54.....	100.00			100.00
			2,359.90	376.33		2,736.23
		Total.....	108,654.29	5,464.77	434.40	114,553.46

(c) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
1	May 10	Settlement.....	\$85.90		\$85.90
2	12	do.....	10.23		10.23
3	12	do.....		\$50.00	50.00
4	12	do.....		50.00	50.00
5	12	do.....		21.00	21.00
6	12	do.....		21.00	21.00
7	14	do.....	105.45		105.45
8	24	do.....	26.46		26.46
9	24	do.....	6.11		6.11
10	24	do.....	6.11		6.11
11	24	do.....	6.11		6.11
12	24	do.....	6.11		6.11
13	24	do.....	6.11		6.11

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
14	May 24	Settlement .....	\$6.11	.....	\$6.11
15	24	do .....	6.11	.....	6.11
16	24	do .....	6.11	.....	6.11
17	24	do .....	6.11	.....	6.11
18	24	do .....	6.11	.....	6.11
19	24	do .....	6.11	.....	6.11
20	24	do .....	6.11	.....	6.11
21	24	do .....	6.11	.....	6.11
22	24	do .....	6.11	.....	6.11
23	31	do .....	5.00	.....	5.00
24	31	do .....	5.00	.....	5.00
			323.58	\$142.00	465.58
246	Apr. 23	do .....	3.96	.....	3.96
		Total outstanding drafts .....	327.54	142.00	469.54
8	May 24	Draft, No. 38 .....	26.46	.....	26.46
11	24	Draft, No. 41 .....	6.11	.....	6.11
13	24	Draft, No. 43 .....	6.11	.....	6.11
			38.68	.....	38.68
		Total .....	288.86	142.00	430.86

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer excluding transfers, during the month of May, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
1	May 5	.....	\$500.00	.....	\$500.00
2	5	.....	554.00	.....	554.00
3	7	.....	38.63	.....	38.63
4	7	.....	189.58	.....	189.58
5	14	.....	606.00	.....	606.00
6	14	.....	986.00	.....	986.00
7	15	.....	570.82	.....	570.82
8	15	.....	.....	\$42.60	42.60
9	16	.....	153.50	.....	153.50
10	16	.....	1,310.00	.....	1,310.00
11	18	.....	800.00	.....	800.00
12	19	.....	768.00	.....	768.00
13	19	.....	422.92	.....	422.92
14	21	.....	.....	20.00	20.00
15	21	.....	.....	50.00	50.00
16	21	.....	.....	21.60	21.60
17	21	.....	1,018.05	.....	1,018.05
18	21	.....	450.00	.....	450.00
19	21	.....	549.98	.....	549.98
20	21	.....	89.00	.....	89.00
21	21	.....	834.61	.....	834.61
22	21	.....	306.04	.....	306.04
23	21	.....	.....	35.00	35.00
24	22	.....	722.00	.....	722.00
25	23	.....	367.00	.....	367.00
26	23	.....	281.18	.....	281.18
27	25	.....	2,643.70	.....	2,643.70
28	25	.....	.....	84.48	84.48
29	25	.....	.....	62.40	62.40
30	28	.....	907.60	.....	907.60
31	28	.....	350.99	.....	350.99
32	28	.....	283.75	.....	283.75
33	28	.....	69.45	.....	69.45
34	28	.....	185.95	.....	185.95
35	28	.....	643.25	.....	643.25
36	28	.....	384.11	.....	384.11
37	28	.....	723.33	.....	723.33
38	28	.....	351.16	.....	351.16
39	28	.....	704.68	.....	704.68
40	28	.....	420.00	.....	420.00
41	28	.....	.....	54.00	54.00
42	28	.....	\$3,531.43	.....	3,531.43
43	29	.....	1,412.31	.....	1,412.31

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1890.				
44	May 29		\$263.79		\$263.79
45	31			\$9.00	9.00
46	31			72.00	72.00
47	31			2.60	2.60
48	31		43.00		43.00
49	31		936.26		936.26
50	31		338.87		338.87
51	31			42.29	42.29
52	31			62.08	62.08
53	31		41.00		41.00
54	31		443.86		443.86
55	31		340.71		340.71
56	31	\$27,600.00			27,600.00
57	31	19,400.00			19,400.00
	Total	50,531.43	23,505.08	558.05	74,594.56

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of May, 1900.*

[The people of Porto Rico.]

Warrant No.	Date.	Funds charged.		Funds credited.	
		Internal-revenue receipts.	Miscellaneous receipts.	Customs receipts.	Miscellaneous receipts.
	1900.				
2	May 3	\$78.00			\$78.00
3	29		\$374.97	\$374.97	
	Total	78.00	374.97	374.97	78.00

(f) *Abstract of transfers effected by warrants on the books of J. H. Hollander treasurer, during the month of May, 1900.*

[The late military government of Porto Rico.]

Warrant No.	Date.	Funds charged.			Funds credited.		
		Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.
6	June 27	\$47,579.35	\$14,481.31	\$1,221.01	\$47,579.35	\$14,481.31	\$1,221.01

(g) *Statement of outstanding drafts May 31, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
24	May 24	Accountable warrant	\$2,259.90			\$2,259.90
24	24	do		\$376.33		376.33
32	28	do	100.00			100.00
209	Mar. 10	Settlement warrant			\$5.00	5.00
8	May 24	do	26.46			26.46
11	24	do	6.11			6.11
13	24	do	6.11			6.11
	Total		2,398.58	376.33	5.00	2,779.91

(h) *The late United States military government of Porto Rico, in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of May, 1900.*

Dr.		Cr.	
To amount of warrants paid and discharged from May 1, 1900, to May 31, 1900, as per Abstract B, and warrants with drafts attached filed herewith:		By revenues and moneys received as treasurer of Porto Rico from May 1, 1900, to May 31, 1900, as per Abstract A herewith, and original receipts therefor on file in auditor's office:	
Paid from postal receipts, accountable warrants .....	\$6,163.85	On account of customs receipts .....	\$47,579.35
Transferred by warrant No. 6, dated June 27, 1900, to the credit of the treasurer of Porto Rico on the ledgers of the civil government and taken up in his account with the people of Porto Rico:		On account of postal receipts .....	6,163.85
Customs receipts .....	\$47,579.35	On account of internal-revenue receipts .....	14,481.31
Internal-revenue receipts .....	14,481.31	On account of miscellaneous receipts .....	1,221.01
Miscellaneous receipts .....	1,221.01		
	63,281.67		
Total .....	69,445.52	Total .....	69,445.52

(i) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900.*

Receipt No.	Date.	Customs receipts.	Postal receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.					
2296	May 2	\$50.00				\$50.00
2297	2			\$125.20		125.20
2298	2				\$22.50	22.50
2299	2			692.28		692.28
2300	3				20.00	20.00
2301	3	8,227.72				8,227.72
2302	3				43.20	43.20
2303	4				8.89	8.89
2304	4	5,490.70				5,490.70
2305	4	77.48				77.48
2306	4	13.57				13.57
2307	4	110.00				110.00
2308	4	9.98				9.98
2309	4	.96				.96
2310	4	3.93				3.93
2311	4	90.14				90.14
2312	4	22.14				22.14
2313	4				87.00	87.00
2314	4	90.28				90.28
2315	4	101.29				101.29
2316	5	62.67				62.67
2317	5			270.46		270.46
2318	7	356.00				356.00
2319	7	109.05				109.05
2320	7	1,336.37				1,336.37
2321	7	161.35				161.35
2322	7	436.86				436.86
2323	7				26.00	26.00
2324	7	5.54				5.54
2325	7	1,251.46				1,251.46
2326	7				40.50	40.50
2327	7	5.47				5.47
2328	7			9.53		9.53
2329	7			5,181.89		5,181.89
2330	7			991.15		991.15
2331	7				231.22	231.22
2332	7			2,391.63		2,391.63
2333	7			1,535.63		1,535.63
2334	7	216.40				216.40
2335	7			56.44		56.44
2336	7	75.00				75.00
2337	7				48.10	48.10
2338	7			476.70		476.70
2339	7	524.37				524.37
2340	7	5,402.03				5,402.03
2341	8	24.96				24.96
2342	9			610.00		610.00
2343	9			535.00		535.00
2344	9			32.21		32.21
2345	11	22.01				22.01

(i) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Postal receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.					
2346	May 14		\$20.55			\$20.55
2347	14		1.00			1.00
2348	14		42.40			42.40
2349	14		10.60			10.60
2350	14		86.00			86.00
2351	14		42.29			42.29
2352	14		9.00			9.00
2353	14		12.00			12.00
2354	14		35.00			35.00
2355	14		13.28			13.28
2356	14		20.00			20.00
2357	14		10.00			10.00
2358	14		11.82			11.82
2359	14		5.17			5.17
2360	14		7.60			7.60
2361	14		6.25			6.25
2362	14		5.00			5.00
2363	14		62.54			62.54
2364	14		635.28			635.28
2365	14		4.78			4.78
2366	14		20.00			20.00
2367	14		3.00			3.00
2368	14		177.20			177.20
2369	14		.98			.98
2370	14		5.42			5.42
2371	14		118.48			118.48
2372	14		.40			.40
2373	14		10.00			10.00
2374	14		15.50			15.50
2375	14		13.98			13.98
2376	14		41.43			41.43
2377	14		5.00			5.00
2378	14		9.30			9.30
2379	14		15.53			15.53
2380	14		34.39			34.39
2381	14		61.42			61.42
2382	14		93.26			93.26
2383	14		.13			.13
2384	14		95.38			95.38
2385	14		60.85			60.85
2386	14		26.13			26.13
2387	14		8.41			8.41
2388	14		663.67			663.67
2389	14		8.82			8.82
2390	14		21.20			21.20
2391	14		4.14			4.14
2392	14		10.02			10.02
2393	14		31.70			31.70
2394	14		28.77			28.77
2395	14		1.75			1.75
2396	14		31.27			31.27
2397	14		2.94			2.94
2398	14		.10			.10
2399	14		227.29			227.29
2400	14		2,181.43			2,181.43
2401	14		104.61			104.61
2402	14		9.96			9.96
2403	14		84.46			84.46
2404	14		5.50			5.50
2405	14		8.76			8.76
2406	14		17.00			17.00
2407	14		58.16			58.16
2408	14		4.60			4.60
2409	14		.70			.70
2410	14		61.03			61.03
2411	14		6.63			6.63
2412	14		9.06			9.06
2413	14		49.87			49.87
2414	14		2.00			2.00
2415	14		.65			.65
2416	14		2.00			2.00
2417	14		4.30			4.30
2418	14		13.20			13.20
2419	14		20.00			20.00
2420	14		13.34			13.34
2421	14		13.00			13.00
2422	14		10.00			10.00
2423	14		8.00			8.00
2424	14		13.14			13.14
2425	14		52.94			52.94

(i) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Postal receipts.	Internal revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.					
2426	May 14		\$5.26			\$5.26
2427	14		20.00			20.00
2428	14		106.62			106.62
2429	14		.14			.14
2430	14		3.57			3.57
2431	14		15.47			15.47
2432	14		6.51			6.51
2433	14		21.85			21.85
2434	14		3.87			3.87
2435	14		3.17			3.17
2436	14		12.03			12.03
2437	14		6.08			6.08
2438	14		4.34			4.34
2439	14		23.19			23.19
2440	14		10.73			10.73
2441	14		4.01			4.01
2442	14		7.52			7.52
2443	14		6.58			6.58
2444	14		38.01			38.01
2445	14		37.54			37.54
2446	14		.99			.99
2447	14		23.67			23.67
2448	14		116.16			116.16
2449	14		5.40			5.40
2450	14		3.23			3.23
2451	14		13.32			13.32
2452	14		.91			.91
2453	14	\$65.16				65.16
2454	14	182.55				182.55
2455	14	59.70				59.70
2456	15			\$643.74		643.73
2457	16	60.00				60.00
2458	16	276.92				276.92
2459	18			60.62		60.62
2460	19			226.86		226.86
2461	19				\$180.00	180.00
2462	19			619.75		619.75
2463	19	190.28				190.28
2464	19				21.60	21.60
2465	23	68.76				68.76
2466	24				346.16	346.16
2467	24				135.33	135.33
2468	25				3.00	3.00
2469	25	55.96				55.96
2470	26	14.11				14.11
2471	26			4.79		4.79
2472	28	918.00				918.00
2473	28	19,569.78				19,569.78
2474	28	170.47				170.47
2475	28	12.35				12.35
2476	28			17.43		17.43
2477	28	97.47				97.47
2478	29		.67			.67
2479	29		4.08			4.08
2480	29		3.00			3.00
2481	29		.04			.04
2482	29		.23			.23
2483	29		10.00			10.00
2484	29		.20			.20
2485	29		2.70			2.70
2486	31	1,537.06				1,537.06
2487	31				7.51	7.51
2488	31	23.05				23.05
Total		47,579.35	6,163.85	14,481.31	1,221.01	69,445.52

(j) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of May, 1900.*

Warrant No.	Date.	Class.	Paid from postal receipts.	Total expenditures.
549	1900. May 31	Accountable .....	\$6,163.85	\$6,163.85



[“B.”—June, 1900.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of June, 1900.*

Dr.	Cr.
<p>To amount of warrants paid and discharged from June 1, 1900, to June 30, 1900, as per Abstract B and warrants with drafts attached filed herewith:</p> <p>Paid from customs receipts—  Accountable warrants..... \$116,568.40  Settlement warrants..... 2,819.39  \$119,387.79</p> <p>Paid from internal revenue receipts—  Accountable warrants..... 8,557.66  Settlement warrants..... 2,726.00  11,283.66</p> <p>To amount of transfer warrants charged as per Abstract C and warrants filed herewith:  Customs receipts..... 201.57</p> <p>To balance due the people of Porto Rico carried to new account..... 130,873.02  307,757.53</p> <p>Total..... 438,600.55</p>	<p>By balance due the people of Porto Rico as per last account rendered to May 31, 1900..... \$338,240.12</p> <p>By revenues and moneys received as treasurer of Porto Rico, from June 1, 1900, to June 30, 1900, as per Abstract A herewith and original receipts therefor on file in auditor's office:</p> <p>On account of customs receipts..... \$82,470.47  On account of internal revenue receipts..... 42,038.81  On account of miscellaneous receipts..... 2,322.55  \$126,831.83</p> <p>By amount of transfer warrants credited as per Abstract C and warrants filed herewith:</p> <p>Miscellaneous receipts..... 201.57</p> <p>By amount transferred from the military government of Porto Rico to the credit of the treasurer of Porto Rico on the ledger of the civil government and taken up in his account with the people of Porto Rico, as per transfer warrant No. 7, dated June 30, 1900:</p> <p>Customs receipts..... \$2,436.72  Internal revenue receipts..... 36.12  Miscellaneous receipts..... 854.19  3,327.03</p> <p>Total..... 438,600.55</p>

(b) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
40	June 7	Accountable	\$400.00		\$400.00
41	7	do	63.39		63.39
42	7	do	182.11		182.11
43	7	do	10,861.60		10,861.60
44	8	do		\$181.65	181.65
45	8	do	25.00		25.00
46	8	do		383.99	383.99
47	11	do	33,409.97		33,409.97
48	11	do	700.00		700.00
49	14	do		1,346.43	1,346.43
50	14	do	3,071.32		3,071.32
51	14	do	2,943.33		2,943.33
52	15	do		293.73	293.73
53	15	do	300.00		300.00
54	18	do		235.41	235.41
55	18	do		325.25	325.25
56	18	do	950.00		950.00
57	19	do		647.46	647.46
58	19	do		327.91	327.91
59	21	do	250.00		250.00
60	21	do	1,717.58		1,717.58
61	21	do	165.00		165.00
62	21	do	1,727.31		1,727.31
63	21	do	1,746.66		1,746.66
64	21	do	115.00		115.00
65	21	do	1,717.16		1,717.16
66	21	do		181.65	181.65
67	22	do		290.17	290.17
68	22	do		5.00	5.00
69	22	do		292.32	292.32
70	22	do	215.00		215.00
71	22	do	25.00		25.00
72	22	do		1,983.28	1,983.28
73	25	do	5,376.51		5,376.51
74	25	do	240.00		240.00
75	25	do		506.66	506.66
76	27	do	725.80		725.80
77	27	do	12,796.82		12,796.82
78	27	do	26,001.33		26,001.33
79	28	do	371.50		371.50
80	28	do	40.00		40.00
81	28	do		417.70	417.70
82	28	do	53.50		53.50
83	28	do	1,655.96		1,655.96
84	30	do	6,281.65		6,281.65
85	30	do	80.00		80.00
86	30	do		762.72	762.72
			114,208.50	8,181.33	122,389.83
22	May 24	do	2,259.90		2,259.90
24	24	do		376.33	376.33
32	28	do	100.00		100.00
		Total	116,568.40	8,557.66	125,126.06

(c) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
25	June 2	Settlement		\$114.60	\$114.60
26	2	do	\$54.00		54.00
27	2	do	27.00		27.00
28	6	do	10.08		10.08
29	6	do	43.88		43.88
30	6	do	7.02		7.02
31	6	do		50.00	50.00
32	6	do		21.00	21.00
33	6	do		21.00	21.00
34	6	do		50.00	50.00
35	7	do	1,300.00		1,300.00

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
36	June 9	Settlement	\$20.00		\$20.00
37	12	do	1.08		1.08
38	12	do	76.67		76.67
39	12	do	86.80		86.80
40	12	do	88.73		88.73
41	12	do		\$5.40	5.40
42	12	do		2,464.00	2,464.00
43	13	do	30.80		30.80
44	20	do	105.00		105.00
45	20	do	2.00		2.00
46	20	do	3.00		3.00
47	20	do	.50		.50
48	27	do	30.00		30.00
49	27	do	10.00		10.00
50	27	do	8.00		8.00
51	27	do	30.00		30.00
52	27	do	7.50		7.50
53	27	do	3.00		3.00
54	27	do	20.46		20.46
55	27	do	2.00		2.00
56	27	do	213.50		213.50
57	27	do	96.52		96.52
58	29	do	25.00		25.00
59	29	do	285.05		285.05
60	29	do	18.88		18.88
61	29	do	45.00		45.00
62	29	do	1.30		1.30
63	29	do	2.77		2.77
64	29	do	3.00		3.00
65	29	do	24.33		24.33
66	29	do	26.61		26.61
67	29	do	3.60		3.60
68	29	do	7.50		7.50
69	29	do	130.27		130.27
70	29	do	10.00		10.00
71	29	do	12.00		12.00
		Total	2,872.85	2,726.00	5,598.85
46	20	Outstanding draft	3.00		3.00
49	27	do	10.00		10.00
50	27	do	8.00		8.00
54	27	do	20.46		20.46
71	29	do	12.00		12.00
			53.46		53.46
		Total	2,819.39	2,726.00	5,545.39

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
58	June 1	\$15.55			\$15.55
59	2			\$55.00	55.00
60	2			4.20	4.20
61	2			169.34	169.34
62	2			158.80	158.80
63	2		\$2,772.14		2,772.14
64	4			2.50	2.50
65	4		823.46		823.46
66	4		1,733.51		1,733.51
67	4		5.75		5.75
68	4		903.17		903.17
69	5		300.00		300.00
70	5		11.10		11.10
71	5		2,961.89		2,961.89
72	5			17.40	17.40
73	5	68.00			68.00
74	6		147.32		147.32
75	6			4.44	4.44

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
76	June 6.			\$11.00	\$11.00
77	6.		\$271.79		271.79
78	6.		120.00		120.00
79	6.		267.30		267.30
80	6.		189.09		189.09
81	6.		667.00		667.00
82	6.		582.00		582.00
83	6.		200.00		200.00
84	7.		837.00		837.00
85	13.		432.40		432.40
86	9.		848.00		848.00
87	9.		110.29		110.29
88	11.		1,002.41		1,002.41
89	11.	\$2.00			2.00
90	11.			16.20	16.20
91	12.		240.00		240.00
92	12.		362.00		362.00
93	13.			62.61	62.61
94	13.		243.71		243.71
95	13.		555.53		555.53
96	13.		1,094.80		1,094.80
97	13.		184.27		184.27
98	13.		274.75		274.75
99	13.			15.00	15.00
100	14.			5.04	5.04
101	15.		1,983.08		1,983.08
102	16.		350.00		350.00
103	16.		360.00		360.00
104	16.		57.26		57.26
105	16.			30.00	30.00
106	18.		128.55		128.55
107	18.		221.12		221.12
108	18.		161.40		161.40
109	18.		770.62		770.62
110	18.		427.98		427.98
111	18.		.79		.79
112	18.			21.60	21.60
113	18.			25.00	25.00
114	18.			25.00	25.00
115	18.			25.00	25.00
116	18.			25.00	25.00
117	18.			25.00	25.00
118	18.			25.00	25.00
119	18.			50.00	50.00
120	19.		462.82		462.82
121	19.		356.00		356.00
122	19.		182.00		182.00
123	20.			637.20	637.20
124	20.		273.22		273.22
125	22.		424.00		424.00
126	22.		1,651.62		1,651.62
127	22.		3,957.38		3,957.38
128	22.		293.73		293.73
129	22.		800.00		800.00
130	23.		166.42		166.42
131	25.			10.22	10.22
132	25.			122.91	122.91
133	25.			25.00	25.00
134	25.			25.00	25.00
135	25.			25.00	25.00
136	25.			25.00	25.00
137	25.			25.00	25.00
138	25.			25.00	25.00
139	26.		215.10		215.10
140	26.			2.50	2.50
141	26.		518.00		518.00
142	26.			46.51	46.51
143	26.		580.39		580.39
144	28.		2,030.78		2,030.78
145	28.		126.00		126.00
146	28.		84.02		84.02
147	28.	1,701.81			1,701.81
148	28.			6.30	6.30
149	28.		199.25		199.25
150	28.		1,722.58		1,722.58
151	28.			225.00	225.00
152	28.			39.90	39.90
153	28.			72.00	72.00
154	29.		234.00		234.00
155	29.		312.00		312.00
156	29.		358.00		358.00
157	29.		201.71		201.71

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
158	June 29		\$343.13		\$343.13
159	29		320.00		320.00
160	30		214.93		214.93
161	30		706.65		706.65
162	30		1,183.75		1,183.75
163	30		605.49		605.49
164	30			\$5.00	5.00
165	30		728.63		728.63
166	30		243.50		243.50
167	30			35.63	35.63
168	30		542.14		542.14
169	30			25.00	25.00
170	30			25.00	25.00
171	30			25.00	25.00
172	30			25.00	25.00
173	30			25.00	25.00
174	30	\$45,842.60			45,842.60
175	30	35,840.51			34,840.51
176	30			71.25	71.25
	Total	82,470.47	42,038.81	2,322.55	126,831.83

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of June, 1900.*

[The people of Porto Rico.]

Warrant No.	Date.	Funds charged.		Funds credited.	
		Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Miscellaneous receipts.
	1900.				
4	June 8	\$191.57			\$191.57
5	26	10.00			10.00
	Total	201.57			201.57

(f) *Statement of outstanding drafts during the month of June, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.				
209	Mar. 10	Settlement		\$5.00	\$5.00
8	May 24	do	\$26.46		26.46
11	24	do	6.11		6.11
13	24	do	6.11		6.11
46	June 20	do	3.00		3.00
49	27	do	10.00		10.00
50	27	do	8.00		8.00
54	27	do	20.46		20.46
71	29	do	12.00		12.00
	Total		92.14	5.00	97.14

(g) *The late United States military government of Porto Rico, in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of June, 1900.*

Dr.

Cr.

Transferred by warrant No. 7, dated June 30, 1900, to the credit of the treasurer of Porto Rico on the ledger of the civil government and taken up in his account with the people of Porto Rico:

Customs receipts ..... \$2,436.72  
Internal-revenue receipts ..... 36.12  
Miscellaneous receipts ..... 854.19

Total ..... 3,327.03

By revenues and moneys received as treasurer of Porto Rico from June 1, 1900, to June 30, 1900, as per Abstract A herewith, and original receipts therefor, on file in the auditor's office:

Customs receipts ..... \$2,436.72  
Internal-revenue receipts ..... 36.12  
Miscellaneous receipts ..... 854.19

Total ..... 3,327.03

(h) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of June, 1900.*

[The late military government of Porto Rico.]

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
2489	June 2	\$207.58			\$207.58
2490	2	22.83			22.83
2491	2	1.73			1.73
2492	2	3.80			3.80
2493	5	188.98			188.98
2494	5	137.19			137.19
2495	5	14.07			14.07
2496	14			\$617.42	617.42
2497	14			8.82	8.82
2498	14			47.35	47.35
2499	14	1,599.40			1,599.40
2500	14			180.00	180.00
2501	19	7.27			7.27
2502	20	22.29			22.29
2503	21	3.44			3.44
2504	26	.40			.40
2505	26	24.61			24.61
2506	26	72.29			72.29
2507	26		\$35.48		35.48
2508	26		.64		.64
2509	26			.60	.60
2510	26	40.84			40.84
	Total	2,436.72	36.12	854.19	3,327.03

(i) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of June, 1900.*

[The late military government of Porto Rico.]

Warrant No.	Date.	Funds charged.		
		Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.
7	June 30 1900.	\$2,436.72	\$36.12	\$854.19

[ "C" — July, 1900. ]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of July, 1900.*

DR.	CR.
<p>To amount of warrants paid and discharged from July 1, 1900, to July 31, 1900, as per Abstract B, and warrants with drafts attached, filed herewith:</p> <p>Paid from customs receipts—  Accountable warrants ..... \$123,846.06  Settlement warrants ..... 4,254.41  \$128,100.47</p> <p>Paid from internal-revenue receipts—  Accountable warrants ..... 8,762.27  Settlement warrants ..... 446.05  9,208.32</p> <p>To amount of transfer warrants charged as per Abstract C and warrants filed herewith:  Internal-revenue receipts ..... 50,147.00</p> <p>To balance due the people of Porto Rico, carried to new account ..... 187,455.79  338,065.40</p> <p>Total ..... 525,521.19</p>	<p>By balance due the people of Porto Rico, as per last account rendered to June 30, 1900 ..... \$307,727.53</p> <p>By revenues and moneys received as treasurer of Porto Rico, from July 1, 1900, to July 31, 1900, as per Abstract A herewith, and original receipts therefor, on file in auditor's office:  On account of customs receipts ..... \$106,880.05  On account of internal-revenue receipts ..... 56,484.82  On account of miscellaneous receipts ..... 4,281.79  \$167,646.66</p> <p>By amount of transfer warrants credited as per Abstract C, and warrants filed herewith:  Customs receipts ..... \$50,000.00  Miscellaneous receipts ..... 147.00  50,147.00</p> <p>217,793.66</p> <p>Total ..... 525,521.19</p>

(b) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
87	July 2	Accountable	-----	\$550.00	\$550.00
88	2	do	\$271.88	-----	271.88
89	2	do	-----	100.00	100.00
90	9	do	24,709.89	-----	24,709.89
91	9	do	-----	84.02	84.02
92	9	do	1,706.81	-----	1,706.81
93	9	do	7,627.00	-----	7,627.00
94	9	do	-----	43.20	43.20
95	11	do	140.00	-----	140.00
96	12	do	3,289.00	-----	3,289.00
97	12	do	-----	2,822.60	2,822.60
98	12	do	600.00	-----	600.00
99	13	do	3,099.91	-----	3,099.91
100	16	do	-----	1,651.06	1,651.06
101	19	do	7,550.84	-----	7,550.84
102	19	do	251.29	-----	251.29
103	19	do	217.32	-----	217.32
104	19	do	165.00	-----	165.00
105	19	do	1,782.04	-----	1,782.04
106	19	do	1,834.16	-----	1,834.16
107	19	do	116.24	-----	116.24
108	19	do	1,546.41	-----	1,546.41
109	19	do	25.27	-----	25.27
110	19	do	-----	279.38	279.38
111	19	do	-----	251.81	251.81
112	19	do	-----	200.07	200.07
113	24	do	57.07	-----	57.07
114	24	do	1.78	-----	1.78
115	24	do	12.00	-----	12.00
116	24	do	668.10	-----	668.10
117	24	do	6,017.57	-----	6,017.57
118	24	do	-----	22.31	22.31
119	24	do	-----	200.00	200.00
120	24	do	-----	157.32	157.32
121	24	do	-----	389.94	389.94
122	24	do	-----	85.28	85.28
123	24	do	-----	264.10	264.10
124	24	do	-----	254.16	254.16
125	24	do	-----	249.62	249.62
126	24	do	-----	16.73	16.73
127	24	do	-----	280.60	280.60
128	24	do	-----	102.36	102.36
129	24	do	16,900.00	-----	16,900.00
130	24	do	5,994.75	-----	5,994.75
131	24	do	-----	42.52	42.52
132	27	do	6,735.43	-----	6,735.43
133	27	do	6,000.00	-----	6,000.00
134	27	do	653.00	-----	653.00
135	27	do	-----	279.43	279.43
136	27	do	1,739.89	-----	1,739.89
137	30	do	12,052.13	-----	12,052.13
138	30	do	-----	192.06	192.06
139	30	do	-----	19.60	19.60
140	31	do	64.66	-----	64.66
141	31	do	-----	215.00	215.00
142	31	do	-----	9.10	9.10
143	31	do	16.62	-----	16.62
144	31	do	12,000.00	-----	12,000.00
Total			123,846.06	8,762.27	132,608.33

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
72	July 3	Settlement	\$30.00	-----	-----	\$30.00
73	3	do	30.00	-----	-----	30.00
74	3	do	78.00	-----	-----	78.00
75	3	do	23.23	-----	-----	23.23
76	3	do	149.00	-----	-----	149.00
77	3	do	12.00	-----	-----	12.00
78	3	do	350.00	-----	-----	350.00



(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
79	July 3	Settlement	\$754.22			\$754.22
80	3	do	.40			.40
81	3	do		\$50.00		50.00
82	3	do		21.00		21.00
83	3	do		21.00		21.00
84	3	do		63.00		63.00
85	6	do	32.50			32.50
86	6	do	10.00			10.00
87	9	do	75.00			75.00
88	9	do	75.00			75.00
89	12	do	116.00			116.00
90	13	do	4.44			4.44
91	13	do			\$60.00	60.00
92	13	do		50.00		50.00
93	13	do	3.25			3.25
94	13	do	40.00			40.00
95	13	do	25.92			25.92
96	13	do	20.60			20.60
97	13	do	356.00			356.00
98	13	do	1.50			1.50
99	13	do	.90			.90
100	13	do	33.15			33.15
101	16	do	6.03			6.03
102	16	do	8.12			8.12
103	16	do	36.10			36.10
104	16	do	33.33			33.33
105	16	do	150.00			150.00
106	16	do	11.00			11.00
107	16	do	7.68			7.68
108	16	do	768.70			768.70
109	21	do	65.00			65.00
110	21	do	30.06			30.06
111	21	do	810.53			810.53
112	21	do	101.34			101.34
113	24	do	30.00			30.00
114	24	do	17.35			17.35
115	28	do		66.00		66.00
116	28	do		154.05		154.05
117	28	do		21.00		21.00
		Total	4,296.35	446.05	60.00	4,802.40
46	June 20	Settlement	3.00			3.00
49	27	do	10.00			10.00
50	27	do	8.00			8.00
54	27	do	20.46			20.46
71	29	do	12.00			12.00
			4,349.81	446.05	60.00	4,855.86
80	July 3	Outstanding drafts	.40			.40
91	13	do			60.00	60.00
109	21	do	65.00			65.00
113	24	do	30.00			30.00
			95.40		60.00	155.40
		Total	4,254.41	446.05		4,700.46

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
177	July 2			\$193.00	\$193.00
178	2		\$461.90		461.90
179	2		803.00		803.00
180	2		199.82		199.82
181	2			24.00	24.00
182	2		182.00		182.00
183	2			2.50	2.50
184	2		124.00		124.00
185	2		47.00		47.00
186	2		100.80		100.80
187	2		2.62		2.62

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
188	July 2		\$2.21		\$2.21
189	2		83.06		83.06
190	2		100.00		100.00
191	2		1.00		1.00
192	2		27.94		27.94
193	2		147.00		147.00
194	3	\$16.56			16.56
195	3		3,782.82		3,782.82
196	3			\$31.70	31.70
197	3		2,938.88		2,938.88
198	3		103.00		103.00
199	3		240.00		240.00
200	3		510.00		510.00
201	3		511.01		511.01
202	3		211.11		211.11
203	3		38.88		38.88
204	3		.13		.13
205	3			611.16	611.16
206	3		25.00		25.00
207	3		25.00		25.00
208	3		25.00		25.00
209	3		25.00		25.00
210	3		5.83		5.83
211	5			158.70	158.70
212	5			2.50	2.50
213	5		715.55		715.55
214	5		1,989.74		1,989.74
215	5		333.26		333.26
216	5		218.00		218.00
217	5			135.50	135.50
218	5			25.00	25.00
219	6		383.00		383.00
220	6		1,411.91		1,411.91
221	7		68.64		68.64
222	7		3.15		3.15
223	7			103.04	103.04
224	7			113.73	113.73
225	7			314.73	314.73
226	7		160.00		160.00
227	7			48.24	48.24
228	7			19.00	19.00
229	7		370.00		370.00
230	9			7.50	7.50
231	9		4.32		4.32
232	9		360.15		360.15
233	9		409.00		409.00
234	9		511.73		511.73
235	9		974.11		974.11
236	9		1,384.26		1,384.26
237	9		3.16		3.16
238	9		108.96		108.96
239	9	123.77			123.77
240	9		330.00		330.00
241	10		156.72		156.72
242	10		98.86		98.86
243	10		400.00		400.00
244	11		1,009.00		1,009.00
245	11		208.00		208.00
246	11		600.00		600.00
247	11			25.00	25.00
248	11		230.05		230.05
249	11		172.80		172.80
250	13		400.00		400.00
251	13		494.00		494.00
252	13		202.30		202.30
253	13		90.44		90.44
254	13			25.00	25.00
255	13			25.00	25.00
256	13		154.06		154.06
257	13		541.00		541.00
258	13		63.19		63.19
259	16		899.85		899.85
260	16		520.00		520.00
261	16		1,065.00		1,065.00
262	16		224.04		224.04
263	16		400.00		400.00
264	16	409.46			409.46
265	16		297.49		297.49
266	16		566.40		566.40
267	16		320.90		320.90
268	16		891.29		891.29
269	16		172.00		172.00

*tract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900—Continued.*

Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
July 13 1900.	\$1,043.72			\$1,043.72
16			\$94.02	94.02
16			32.43	32.43
17		\$570.00		570.00
17			100.00	100.00
17		269.85		269.85
17		122.10		122.10
17		143.00		143.00
18		6.30		6.30
19			739.44	739.44
19		236.25		236.25
19		307.13		307.13
19			5.24	5.24
20		116.55		116.55
20		116.55		116.55
20		68.68		68.68
20		450.15		450.15
21		877.00		877.00
21		179.00		179.00
21		116.55		116.55
21		283.84		283.84
21		384.00		384.00
21		488.25		488.25
21		185.23		185.23
21		137.35		137.35
21		352.80		352.80
21		1,589.14		1,589.14
21		367.95		367.95
21		233.10		233.10
21		1,249.00		1,249.00
21		110.00		110.00
23		905.97		905.97
23		2,220.00		2,220.00
23		374.40		374.40
23		226.12		226.12
23		122.04		122.04
23		233.10		233.10
23		94.54		94.54
23			60.00	60.00
23		269.00		269.00
24		334.46		334.46
24		868.60		868.60
24		223.40		223.40
25			366.66	366.66
25			8.00	8.00
25			25.00	25.00
25		651.00		651.00
25		233.67		233.67
25			25.00	25.00
25			25.00	25.00
25			25.00	25.00
25		751.23		751.23
25		1,638.87		1,638.87
25		314.47		314.47
26		258.28		258.28
26		443.00		443.00
26		140.99		140.99
27		184.53		184.53
27		267.00		267.00
27		680.64		680.64
27			49.30	49.30
28		234.75		234.75
28			21.90	21.90
28	259.19			259.19
28	27.83			27.83
28		200.00		200.00
28		528.53		528.53
28			2.50	2.50
28		146.97		146.97
30		25.87		25.87
30		33.69		33.69
30			2.50	2.50
30			195.75	195.75
30			150.00	150.00
30		933.96		933.96
30		312.26		312.26
30			127.00	127.00
31			106.00	106.00
31		526.28		526.28
31		1,326.40		1,326.40

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of July, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
350	July 31.....		\$83.25		\$83.25
351	31.....			\$12.50	12.50
352	31.....		1,166.93		1,166.93
353	31.....			137.42	137.42
354	31.....	\$71,089.98			71,089.98
355	31.....	33,873.54			33,873.54
356	31.....		96.34		96.34
	Total.....	106,880.05	56,484.82	4,281.79	167,646.66

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of July, 1900.*

Warrant No.	Date.	Funds charged, internal-revenue receipts.	Funds credited.	
			Customs receipts.	Miscellaneous receipts.
	1900.			
8	July 13.....	\$147.00		\$147.00
9	28.....	50,000.00	\$50,000.00	
	Total.....	50,147.00	50,000.00	147.00

(f) *Statement of outstanding drafts, July 31, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.				
209	Mar. 10	Settlement.....		\$5.00	\$5.00
8	May 24	do.....	\$26.46		26.46
11	do	do.....	6.11		6.11
13	do	do.....	6.11		6.11
80	July 3	do.....	.40		.40
91	July 13	do.....		60.00	60.00
109	July 21	do.....	65.00		65.00
113	July 24	do.....	30.00		30.00
	Total.....		134.08	65.00	199.08

[“D.”—August, 1900.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of August, 1900.*

Dr.

Cr.

To amount of warrants paid and discharged from Aug. 1, 1900, to Aug. 31, 1900, as per Abstract B and warrants with drafts attached filed herewith:		By balance due the people of Porto Rico, as per last account, rendered to July 31, 1900.....		\$338,065.40
Paid from customs receipts—		By revenues and moneys received as treasurer of Porto Rico from Aug. 1, 1900, to Aug. 31, 1900, as per Abstract A herewith and original receipts therefor, on file in the auditor's office:		
Accountable warrants.....	\$114,015.46	On account of customs receipts.....		\$76,454.33
Settlement warrants.....	7,279.26	On account of internal-revenue receipts.....		44,094.62
		On account of miscellaneous receipts.....		14,301.28
Paid from internal-revenue receipts—		By amount of transfer warrants credited as per Abstract C and warrants filed herewith:		\$134,850.23
Accountable warrants.....	7,315.32	Customs receipts.....		1,605.98
Settlement warrants.....	195.49	By amount trans. err'd from the ledger of the late United States military government of Porto Rico to the credit of the treasurer of Porto Rico on the ledger of the civil government and taken up in his account with the people of Porto Rico, as per warrant No. 14, dated Sept. 5, 1900:		
Paid from miscellaneous receipts—		Internal-revenue receipts.....		102.67
Accountable warrants.....	789.39	Total.....		136,558.88
Settlement warrants.....	360.40			474,624.28
To amount of transfer warrants charged as per Abstract C and warrants filed herewith:				
Internal-revenue receipts.....	\$129,954.92			
To balance due the people of Porto Rico carried to new account.....	1,605.98			
	343,063.38			
Total.....	474,624.28			

(b) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
145	Aug. 4	Accountable.....		\$34.02		\$34.02
146	4	do.....			\$434.40	434.40
147	6	do.....	\$9,045.00			9,045.00
148	6	do.....	1,019.20			1,019.20
149	9	do.....	4,000.00			4,000.00
150	9	do.....		1,651.06		1,651.06
151	9	do.....		200.00		200.00
152	9	do.....	206.52			206.52
153	9	do.....			354.99	354.99
154	11	do.....	28,000.00			28,000.00
155	11	do.....	1,050.00			1,050.00
156	11	do.....		17.73		17.73
157	14	do.....	40.84			40.84
158	14	do.....		437.90		437.90
159	14	do.....		2,640.80		2,640.80
160	14	do.....	5,987.40			5,987.40
161	15	do.....	9.00			9.00
162	22	do.....	978.80			978.80
163	22	do.....	7,205.93			7,205.93
164	22	do.....	200.00			200.00
165	22	do.....	6,311.79			6,311.79
166	22	do.....	166.78			166.78
167	22	do.....	75.00			75.00
168	22	do.....	1,703.02			1,703.02
169	23	do.....	1,751.00			1,751.00
170	23	do.....	116.36			116.36
171	23	do.....	2,131.64			2,131.64
172	23	do.....	25.27			25.27
173	23	do.....		468.37		468.37
174	23	do.....		256.88		256.88
175	23	do.....		64.39		64.39
176	23	do.....		36.50		36.50
177	23	do.....		265.95		265.95
178	23	do.....		17.47		17.47
179	23	do.....		252.90		252.90
180	23	do.....		100.24		100.24
181	23	do.....		199.91		199.91
182	23	do.....	277.38			277.38
183	23	do.....	242.80			242.80
184	23	do.....	270.59			270.59
185	24	do.....	1,724.27			1,724.27
186	24	do.....	787.60			787.60
187	24	do.....	49.27			49.27
188	24	do.....	6,594.85			6,594.85
189	24	do.....	500.00			500.00
190	24	do.....	120.99			120.99
191	25	do.....		262.36		262.36
192	25	do.....		311.01		311.01
193	25	do.....	1,700.72			1,700.72
194	25	do.....	15,965.42			15,965.42
195	27	do.....	20.00			20.00
196	27	do.....	6,807.04			6,807.04
197	27	do.....	204.78			204.78
198	27	do.....		97.83		97.83
199	27	do.....	8,726.20			8,726.20
		Total.....	114,015.46	7,315.32	789.39	122,120.17

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
118	Aug. 1	Settlement.....		\$150.00		\$150.00
119	7	do.....		1.01		1.01
120	7	do.....		.46		.46
121	7	do.....		1.63		1.63
122	7	do.....	\$197.07			197.07
123	7	do.....	1.95			1.95
124	7	do.....	37.50			37.50
125	7	do.....	56.60			56.60
126	7	do.....	22.00			22.00

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
127	Aug. 7	Settlement .....	\$102.00	-----	-----	\$102.00
128	7	do .....	2.20	-----	-----	2.20
129	7	do .....	75.00	-----	-----	75.00
130	7	do .....	75.00	-----	-----	75.00
131	9	do .....	437.12	-----	-----	437.12
132	9	do .....	1,606.49	-----	-----	1,606.49
133	9	do .....	2.16	-----	-----	2.16
134	9	do .....	14.25	-----	-----	14.25
135	9	do .....	26.75	-----	-----	26.75
136	9	do .....	-----	-----	\$120.00	120.00
137	9	do .....	-----	-----	180.00	180.00
138	13	do .....	-----	\$43.86	-----	43.86
139	17	do .....	91.84	-----	-----	91.84
140	17	do .....	2,770.35	-----	-----	2,770.35
141	17	do .....	129.46	-----	-----	129.46
142	17	do .....	38.50	-----	-----	38.50
143	17	do .....	2.38	-----	-----	2.38
144	17	do .....	165.63	-----	-----	165.63
145	17	do .....	3.42	-----	-----	3.42
146	17	do .....	2.01	-----	-----	2.01
147	17	do .....	2.09	-----	-----	2.09
148	17	do .....	253.42	-----	-----	253.42
149	17	do .....	119.50	-----	-----	119.50
150	17	do .....	8.79	-----	-----	8.79
151	17	do .....	11.93	-----	-----	11.93
152	17	do .....	18.07	-----	-----	18.07
153	21	do .....	105.00	-----	-----	105.00
154	22	do .....	198.75	-----	-----	198.75
155	22	do .....	132.50	-----	-----	132.50
156	23	do .....	250.00	-----	-----	250.00
157	23	do .....	68.50	-----	-----	68.50
158	25	do .....	6.00	-----	-----	6.00
159	25	do .....	6.00	-----	-----	6.00
160	25	do .....	6.00	-----	-----	6.00
161	27	do .....	75.04	-----	-----	75.04
162	27	do .....	13.05	-----	-----	13.05
163	27	do .....	37.95	-----	-----	37.95
164	27	do .....	91.24	-----	-----	91.24
91	July 13	do .....	7,263.51	196.96	300.00	7,760.47
113	24	do .....	30.00	-----	60.00	60.00
			7,293.51	196.96	360.00	7,850.47
119	Aug. 7	Outstanding draft .....	-----	1.01	-----	1.01
120	7	do .....	-----	.46	-----	.46
134	9	do .....	14.25	-----	-----	14.25
			14.25	1.47	-----	15.72
		Total .....	7,279.26	195.49	360.00	7,834.75

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
357	Aug. 1	-----	\$349.34	-----	\$349.34
358	1	-----	833.64	-----	833.64
359	1	-----	-----	\$710.00	710.00
360	1	-----	-----	4.20	4.20
361	2	-----	351.33	-----	351.33
362	2	-----	142.20	-----	142.20
363	2	-----	-----	2.40	2.40
364	2	-----	240.08	-----	240.08
365	2	-----	41.23	-----	41.23
366	2	-----	-----	60.00	60.00
367	2	-----	-----	5.00	5.00
368	2	-----	71.61	-----	71.61
369	2	-----	48.21	-----	48.21
370	3	-----	-----	3.19	3.19

# REPORT OF THE GOVERNOR OF PORTO RICO.

*tract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900—Continued.*

Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
Aug. 3. 1900.			\$9.55	\$9.55
3.		\$1,125.17		1,125.17
3.		402.36		402.36
3.		320.11		320.11
3.		2.21		2.21
3.		272.12		272.12
3.		503.62		503.62
3.			350.00	350.00
3.		42.14		42.14
3.		54.19		54.19
4.		252.94		252.94
4.		59.40		59.40
4.	\$2.00			2.00
4.			6.24	6.24
4.		801.95		801.95
4.	15.50			15.50
4.		51.57		51.57
4.		139.39		139.39
4.			168.16	168.16
4.			13.12	13.12
4.		579.70		579.70
6.		302.21		302.21
6.		292.69		292.69
6.		30.66		30.66
6.		4.82		4.82
6.		226.93		226.93
6.		1,697.41		1,697.41
6.		1,360.38		1,360.38
6.		131.96		131.96
6.			50.00	50.00
6.	10,000.00			10,000.00
7.			130.00	130.00
7.			200.00	200.00
7.		737.46		737.46
7.		342.83		342.83
7.		117.65		117.65
7.			50.00	50.00
8.		144.53		144.53
8.		638.00		638.00
8.	39.00			39.00
8.		139.36		139.36
8.			52.76	52.76
8.		210.82		210.82
8.			16.00	16.00
8.		210.43		210.43
8.			50.00	50.00
8.			50.00	50.00
8.		126.40		126.40
8.		.47		.47
9.	311.28			311.28
9.		604.68		604.68
9.			50.45	50.45
9.		391.06		391.06
9.		912.22		912.22
9.	25.15			25.15
10.		222.37		222.37
10.		263.98		263.98
10.	.38			.38
10.		163.94		163.94
10.		.01		.01
10.		106.80		106.80
10.		5.52		5.52
10.			440.15	440.15
10.	25.27			25.27
10.	.02			.02
10.		616.00		616.00
11.	15,000.00			15,000.00
11.	593.82			593.82
11.		122.82		122.82
11.		326.83		326.83
11.		3.00		3.00
11.	3.77			3.77
11.		196.75		196.75
11.		241.52		241.52
11.			10.00	10.00
13.		231.31		231.31
13.		139.66		139.66
13.		277.50		277.50
13.		271.00		271.00
14.		715.95		715.95



(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
451	Aug. 14			\$43.20	\$43.20
452	14		\$187.22		187.22
453	14		285.97		285.97
454	14			2.50	2.50
455	14		627.00		627.00
456	15		448.62		448.62
457	15		132.00		132.00
458	15		105.85		105.85
459	15		625.00		625.00
460	15		700.97		700.97
461	15	\$35.99			35.99
462	15		85.21		85.21
463	16		306.05		306.05
464	16			7.80	7.80
465	16		75.00		75.00
466	16			176.28	176.28
467	16		961.76		961.76
468	16		151.00		151.00
469	17		588.00		588.00
470	17		389.55		389.55
471	17			27.75	27.75
472	17			290.83	290.83
473	17			50.25	50.25
474	18		150.42		150.42
475	18		89.84		89.84
476	18		96.42		96.42
477	18	10,000.00			10,000.00
478	18		387.43		387.43
479	18		125.16		125.16
480	18			50.00	50.00
481	20		104.39		104.39
482	20		1,223.10		1,223.10
483	20		462.00		462.00
484	20		310.00		310.00
485	21		460.00		460.00
486	21		576.00		576.00
487	21		246.60		246.60
488	21		14.80		14.80
489	21		108.49		108.49
490	21		127.99		127.99
491	22		406.55		406.55
492	22		123.00		123.00
493	22		809.19		809.19
494	22		210.72		210.72
495	22		304.00		304.00
496	23		117.79		117.79
497	23		102.67		102.67
498	23	10,000.00			10,000.00
499	23			48.00	48.00
500	23			7.50	7.50
501	23		845.98		845.98
502	23		211.81		211.81
503	24		130.00		130.00
504	24		178.33		178.33
505	24		392.35		392.35
506	24			2.80	2.80
507	24		373.00		373.00
508	25		156.16		156.16
509	27		305.25		305.25
510	27			50.00	50.00
511	27		459.45		459.45
512	27			61.55	61.55
513	27		82.72		82.72
514	27		115.00		115.00
515	27		335.99		335.99
516	27		150.88		150.88
517	27			7.50	7.50
518	27			125.00	125.00
519	27	10,000.00			10,000.00
520	28			60.00	60.00
521	28		360.74		360.74
522	28			53.50	53.50
523	28		337.50		337.50
524	28		40.56		40.56
525	28			105.00	105.00
526	28		106.65		106.65
527	28		181.29		181.29
528	28		214.00		214.00
529	29		672.56		672.56
530	29		48.16		48.16

## REPORT OF THE GOVERNOR OF PORTO RICO.

(c) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
531	Aug. 29	\$116.67			\$116.67
532	29		\$2,036.15		2,036.15
533	29			\$50.00	50.00
534	29		297.93		297.93
535	29			125.00	125.00
536	30		698.60		698.60
537	31		295.77		295.77
538	30		228.41		228.41
539	30		694.02		694.02
540	30			107.50	107.50
541	30		553.81		553.81
542	30		114.92		114.92
543	31		419.38		419.38
544	31		36.50		36.50
545	31	271.88			271.88
546	31			21.00	21.00
547	31	20,000.00			20,000.00
548	31		744.84		744.84
549	31	3.60			3.60
550	31			3.79	3.79
551	31		382.90		382.90
552	31		159.84		159.84
553	31		294.97		294.97
554	31			10,354.83	10,354.83
555	31			19.67	19.67
556	31			18.81	18.81
557	31	10.00			10.00
Total		76,454.33	44,094.62	14,301.28	134,850.23

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of August, 1900.*

Warrant No.	Date.	Funds charged, internal-revenue receipts.	Funds credited, customs receipts.
	1900.		
10	Aug. 23	\$405.98	\$405.98
11	23	600.00	600.00
12	23	600.00	600.00
Total		1,605.98	1,605.98

(f) *Statement of outstanding drafts August 31, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
239	Mar. 10	Settlement			\$5.00	\$5.00
8	May 24	do	\$26.46			26.46
11	24	do	6.11			6.11
13	24	do	6.11			6.11
80	July 3	do	.40			.40
109	21	do	65.00			65.00
119	Aug. 7	do		\$1.01		1.01
120	7	do		.46		.46
134	9	do	14.25			14.25
Total			118.33	1.47	5.00	124.80

(g) *The late United States Government of Porto Rico, in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of August, 1900.*

Dr.

Cr.

Transferred by warrant No. 14, dated September 5, 1900, to the credit of the treasurer of Porto Rico on the ledger of the civil government, and taken up in his account with the people of Porto Rico:

Internal-revenue receipts ..... \$102.67

By revenues and moneys received as treasurer of Porto Rico from August 1, 1900, to August 31, 1900, as per Abstract A herewith, and original receipts therefor on file in auditor's office:

Internal-revenue receipts ..... \$102.67

(h) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of August, 1900.*

[The late United States military government of Porto Rico.]

Receipt No.	Date.	Internal-revenue receipts.	Total receipts.
2511	1900. Aug. 23.....	\$102.67	\$102.67

21400—01—15

[“E.”—September, 1900.] --

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of September, 1900.*

Dr.	Cr.
To amount of warrants paid and discharged, from Sept. 1, 1900, to Sept. 30, 1900, as per Abstract B, and warrants with drafts attached, filed herewith:	
Paid from customs receipts—	
Accountable warrants.....	\$127,347.56
Settlement warrants.....	4,233.62
	<u>\$131,601.18</u>
Paid from internal-revenue receipts—	
Accountable warrants.....	10,146.06
Settlement warrants.....	29,502.41
	<u>39,648.47</u>
Paid from miscellaneous receipts—	
Accountable warrants.....	510.00
Settlement warrants.....	65.00
	<u>575.00</u>
	<u>\$171,824.65</u>
To amount of transfer warrants charged, as per Abstract C, and warrants filed herewith:	
Internal-revenue receipts.....	3,852.07
To balance due the people of Porto Rico, carried to new account.....	291,677.41
Total.....	<u>497,354.13</u>
By balance due the people of Porto Rico, as per last account rendered to Aug. 31, 1900.....	
By revenues and moneys received as treasurer of Porto Rico, from Sept. 1, 1900, to Sept. 30, 1900, as per Abstract A herewith, and original receipts therefor on file in auditor's office:.....	
On account of customs receipts.....	\$77,403.81
On account of internal-revenue receipts.....	31,431.52
On account of miscellaneous receipts.....	11,603.35
	<u>\$120,438.68</u>
By amount of transfer warrants credited, as per Abstract C and warrants filed herewith:	
Customs receipts.....	3,852.07
	<u>124,290.75</u>
Total.....	<u>497,354.13</u>

(b) Abstract of moneys paid out on warrants by W. J. Hollander, treasurer, excluding transfers, during the month of September, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
200	Sept. 6	Accountable.....		\$200.00		\$200.00
201	6	do.....		1,600.37		1,600.37
202	6	do.....		583.67		583.67
203	13	do.....	\$16,798.33			16,798.33
204	13	do.....	22,000.00			22,000.00
205	13	do.....		55.50		55.50
206	14	do.....	7,247.91			7,247.91
207	14	do.....	5,895.73			5,895.73
208	14	do.....		2,739.16		2,739.16
209	14	do.....	4,053.02			5,053.02
210	17	do.....		194.32		194.32
211	17	do.....	24.46			24.46
212	17	do.....	5,982.68			5,982.68
213	17	do.....		99.90		99.90
214	17	do.....		329.75		329.75
215	17	do.....		693.89		693.89
216	18	do.....		266.99		266.99
217	18	do.....		252.14		252.14
218	18	do.....		271.13		271.13
219	18	do.....	295.17			295.17
220	18	do.....		440.88		440.88
221	18	do.....	10.00			10.00
222	18	do.....	1,502.05			1,502.05
223	18	do.....	112.40			112.40
224	18	do.....		335.77		335.77
225	18	do.....	210.00			210.00
226	18	do.....	1,672.96			1,672.96
227	18	do.....		330.52		330.52
228	22	do.....	119.44			119.44
229	22	do.....	1,748.00			1,748.00
230	24	do.....	3,349.06			3,349.06
231	24	do.....	250.00			250.00
232	24	do.....	5,894.06			5,894.06
233	24	do.....	1,722.53			1,722.53
234	24	do.....	710.80			710.80
235	24	do.....			\$510.00	510.00
236	24	do.....		1,500.00		1,500.00
237	24	do.....	16,640.00			16,640.00
238	27	do.....	18,619.60			18,619.60
239	27	do.....	4,681.89			4,681.89
240	27	do.....	2,227.42			2,227.42
241	27	do.....	4.59			4.59
242	29	do.....	161.43			161.43
243	29	do.....		252.07		252.07
244	29	do.....	353.30			353.30
245	29	do.....	3,922.04			3,922.04
246	29	do.....	138.69			138.69
		Total.....	127,347.56	10,146.06	510.00	138,003.62

(c) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of September, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
165	Sept. 7	Settlement.....	\$12.38			\$12.38
166	7	do.....	19.57			19.57
167	7	do.....	5.38			5.38
168	7	do.....	22.90			22.90
169	7	do.....	25.10			25.10
170	7	do.....	3.60			3.60
171	7	do.....	75.00			75.00
172	7	do.....	75.00			75.00
173	10	do.....			\$80.00	80.00
174	10	do.....		\$1,061.61		1,061.61
175	10	do.....		780.99		780.99
176	10	do.....		696.95		696.95
177	10	do.....		778.32		778.32
178	10	do.....		534.84		534.84
179	10	do.....		547.89		547.89
180	10	do.....		717.89		717.89

(c) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of September, 1900—Continued.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
181	Sept. 10	Settlement .....		\$389.26		\$389.26
182	10	do .....		242.61		242.61
183	10	do .....		1,537.68		1,537.68
184	10	do .....		478.25		478.25
185	10	do .....		500.83		500.83
186	10	do .....		762.61		762.61
187	10	do .....		502.65		502.62
188	10	do .....		2,064.06		2,064.06
189	10	do .....		1,032.18		1,032.18
190	10	do .....		250.07		250.07
191	10	do .....		526.10		526.10
192	10	do .....		487.78		487.78
193	10	do .....		548.02		548.02
194	10	do .....		1,024.23		1,024.23
195	10	do .....		441.75		441.75
196	10	do .....		271.41		271.41
197	10	do .....		621.15		621.15
198	10	do .....		539.50		539.50
199	10	do .....		1,342.98		1,342.98
200	10	do .....		976.75		976.75
201	10	do .....		557.91		557.91
202	10	do .....		510.76		510.76
203	10	do .....		554.07		554.07
204	10	do .....		389.29		389.29
205	10	do .....		940.43		940.43
206	10	do .....		618.48		618.48
207	10	do .....		81.62		81.62
208	10	do .....		178.72		178.72
209	10	do .....		581.78		581.78
210	10	do .....		983.79		983.79
211	10	do .....		539.62		539.62
211	10	do .....		53.20		53.20
212	13	do .....		7.50		7.50
213	13	do .....	\$60.00			60.00
214	13	do .....	42.00			42.00
215	13	do .....	18.00			18.00
216	14	do .....	12.00			12.00
217	14	do .....	1,110.52			1,110.52
218	14	do .....	672.86			672.86
219	14	do .....	176.06			176.06
220	14	do .....	14.10			14.10
221	14	do .....	3.35			3.35
222	14	do .....	81.83			81.83
223	14	do .....	3.68			3.68
224	14	do .....	120.68			120.68
225	14	do .....	45			45
226	14	do .....	655.76			655.76
227	14	do .....	12.50			12.50
228	14	do .....	5.00			5.00
229	17	do .....	55.71			55.71
230	17	do .....	240.90			240.90
231	17	do .....	100.00			100.00
232	19	do .....		149.94		149.94
233	24	do .....	400.00			400.00
234	26	do .....	5.00			5.00
235	26	do .....	2.50			2.50
236	26	do .....	132.50			132.50
237	26	do .....	8.55			8.55
238	26	do .....	6.49			6.49
239	27	do .....		600.00		600.00
240	27	do .....		428.26		428.26
241	27	do .....		254.55		254.55
242	27	do .....		798.41		798.41
243	27	do .....		1,001.40		1,001.40
244	27	do .....		613.31		613.31
		Total .....	4,179.37	29,501.40	\$60.00	33,740.77
209	Mar. 10				5.00	5.00
109	July 21		65.00			65.00
119	Aug. 7			1.01		1.01
134	9		14.25			14.25
228	Sept. 14	Outstanding .....	4,258.62	29,502.41	65.00	33,826.03
			5.00			5.00
		Total .....	4,253.62	29,502.41	65.00	33,821.03

i) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of September, 1900.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
558	Sept. 1			\$335.52	\$335.52
559	1			293.02	293.02
560	1			880.35	880.35
561	3		\$1,161.58		1,161.58
562	3		14.22		14.22
563	3		24.15		24.15
564	3		408.83		408.83
565	3			2.40	2.40
566	3		114.40		114.40
567	3		483.97		483.97
568	3		426.87		426.87
569	3		690.36		690.36
570	3		106.30		106.30
571	3		60.06		60.06
572	3		7.57		7.57
573	3			2.50	2.50
574	3		491.05		491.05
575	3		232.81		232.81
576	3		121.43		121.43
577	4		41.96		41.96
578	4		869.06		869.06
579	4		52.25		52.25
580	4	\$27.80			27.80
581	4		141.00		141.00
582	5		74.40		74.40
583	5		119.97		119.97
584	5		140.21		140.21
585	5		.15		.15
586	5		129.45		129.45
587	5			2.00	2.00
588	5		147.91		147.91
589	6			35.00	35.00
590	6	10,000.00			10,000.00
591	6		514.83		514.83
592	6		1,342.44		1,342.44
593	6		300.00		300.00
594	7			2.50	2.50
595	7		219.39		219.39
596	7		460.25		460.25
597	7			270.25	270.25
598	7		132.05		132.05
599	7			155.00	155.00
600	7		149.71		149.71
601	8		321.17		321.17
602	8		148.66		148.66
603	8			125.00	125.00
604	8		102.43		102.43
605	8		479.00		479.00
606	10		74.42		74.42
607	10		126.73		126.73
608	10	5.25			5.25
609	10		159.26		159.26
610	10			100.00	100.00
611	10	50.46			50.46
612	10		600.00		600.00
613	11		496.00		496.00
614	11	10,000.00			10,000.00
615	11		395.24		395.24
616	11			100.00	100.00
617	12		378.06		378.06
618	12		144.60		144.60
619	12			50.00	50.00
620	12		415.71		415.71
621	13	118.35			118.35
622	13			20.83	20.83
623	13		911.37		911.37
624	13		168.65		168.65
625	13			55.00	55.00
626	13			1.44	1.44
627	13			3.24	3.24
628	13		258.00		258.00
629	13		251.00		251.00
630	13		.32		.32
631	13			.38	.38
632	13			391.18	391.18
633	14		330.00		330.00
634	14		136.49		136.49
635	14		109.70		109.70
636	15		116.18		116.18

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of September, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts
	1900.				
637	Sept. 15			\$2.50	\$2.50
638	15	\$15,000.00			15,000.00
639	15		\$63.32		63.32
640	15			55.00	55.00
641	17		128.17		128.17
642	17		188.31		188.31
643	17			5.00	5.00
644	17		2.73		2.73
645	17		132.24		132.24
646	17			5.00	5.00
647	17		121.51		121.51
648	17		150.03		150.03
649	17			7,672.56	7,672.56
650	17		305.00		305.00
651	17		203.54		203.54
652	18		130.00		130.00
653	19		196.34		196.34
654	19		132.00		132.00
655	20			18.00	18.00
656	20		231.61		231.61
657	20		69.55		69.55
658	20	10,000.00			10,000.00
659	20		1,154.16		1,154.16
660	20		113.39		113.39
661	21		128.35		128.35
662	21		317.20		317.20
663	21		146.53		146.53
664	21		100.00		100.00
665	21		5.91		5.91
666	21		71.24		71.24
667	21			67.83	67.83
668	22		273.85		273.85
669	22		110.35		110.35
670	22		426.00		426.00
671	24			20.00	20.00
672	24		18.47		18.47
673	24			55.00	55.00
674	24			5.10	5.10
675	24			9.05	9.05
676	24	15,000.00			15,000.00
677	25		346.69		346.69
678	25			38.30	38.30
679	26		312.55		312.55
680	26		305.07		305.07
681	26		190.42		190.42
682	26		245.89		245.89
683	26		252.03		252.03
684	26		700.00		700.00
685	26		7.50		7.50
686	26			157.05	157.05
687	26		37.23		37.23
688	26			145.35	145.35
689	26		500.00		500.00
690	26		62.12		62.12
691	26			5.00	5.00
692	26		4.52		4.52
693	26			106.67	106.67
694	27	200.00			200.00
695	27	1.95			16.95
696	27		756.85		756.85
697	27		165.00		165.00
698	28		176.14		176.14
699	28		105.06		105.06
700	28		1,090.52		1,090.52
701	28		120.00		120.00
702	28		159.48		159.48
703	28			105.00	105.00
704	29		138.27		138.27
705	29		171.27		171.27
706	29			17.00	17.00
707	29		333.02		333.02
708	29	17,000.00			17,000.00
709	29		427.59		427.59
710	29			2.50	2.50
711	29		296.43		296.43
712	29			60.00	60.00
713	29		314.81		314.81
714	29		221.98		221.98
715	29			5.00	5.00
716	29		630.06		630.06



(d) *Abstract of receipts paid to and received by J. H. Hollander, treasurer, excluding transfers, during month of September, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
717	Sept. 29 .....			\$50.40	\$50.40
718	29 .....		\$1,789.83		1,789.83
719	29 .....			50.00	50.00
720	29 .....		289.35		289.35
721	29 .....		122.46		122.46
722	29 .....		330.69		330.69
723	29 .....			5.43	5.43
724	29 .....			115.00	115.00
725	29 .....		328.91		328.91
726	29 .....		218.36		218.36
	Total .....	\$77,403.81	31,431.52	11,603.35	120,438.68

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of September, 1900.*

Warrant No.	Date.	Funds charged, internal-revenue receipts.	Funds credited, customs receipts.
	1900.		
13	Sept. 5 .....	\$2,500.00	\$2,500.00
15	26 .....	1,200.00	1,200.00
16	29 .....	152.07	152.07
	Total .....	3,852.07	3,852.07

(f) *Statement of outstanding drafts September 30, 1900.*

[Settlement warrants.]

Warrant No.	Date.	Customs receipts.	Internal-revenue receipts.	Total receipts.
	1900.			
8	May 24 .....	\$26.46		\$26.46
11	24 .....	6.11		6.11
13	24 .....	6.11		6.11
80	July 3 .....	.40		.40
120	Aug. 7 .....		\$0.46	.46
228	Sept. 14 .....	5.00		5.00
	Total .....	44.08	.46	44.54

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of October, 1900.*

Dr.	Cr.
To amount of warrants paid and discharged from Oct. 1, 1900, to Oct. 31, 1900, as per Abstract B and warrants with drafts attached filed herewith:	By balance due the people of Porto Rico, as per last account rendered to Sept. 30, 1900..... \$291,677.41
Paid from customs receipts—	By revenues and moneys received as treasurer of Porto Rico from Oct. 1, 1900, to Oct. 31, 1900, as per Abstract A, herewith, and original receipts therefor on file in the auditor's office:
Accountable warrants..... \$124,927.57	On account of customs receipts..... \$87,064.35
Settlement warrants..... 4,680.90	On account of internal-revenue receipts..... 36,153.25
Paid from internal-revenue receipts—	On account of miscellaneous receipts..... 5,377.01
Accountable warrants..... 16,443.54	\$128,594.61
Settlement warrants..... 244.76	
Paid from miscellaneous receipts—	By amount of transfer warrants credited, as per Abstract C, and warrants filed herewith:
Settlement warrants..... 16,683.30	Customs receipts..... 54,087.16
Accountable warrants..... 919.44	182,681.77
To amount of transfer warrants charged, as per Abstract C and warrants filed herewith:	
Internal-revenue receipts..... \$147,216.21	
To balance due the people of Porto Rico, carried to new account..... 54,087.16	
Total..... 273,055.81	
Total..... 474,309.18	Total..... 474,309.18

(b) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of October, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
247	Oct. 2	Accountable .....	\$857.40		\$857.40
248	3	do .....	1,267.92		1,267.92
249	8	do .....		\$1,617.65	1,617.65
250	8	do .....		98.50	98.50
251	8	do .....	25,000.00		25,000.00
252	10	do .....		324.50	324.50
253	10	do .....		8,762.90	8,762.90
254	10	do .....	1,245.69		1,245.69
255	12	do .....	6,157.30		6,157.30
256	12	do .....		2,319.20	2,319.20
257	13	do .....		611.32	611.32
258	13	do .....		470.73	470.73
259	16	do .....		195.90	195.90
260	16	do .....		267.74	267.74
261	17	do .....		51.57	51.57
262	17	do .....		343.20	343.20
263	17	do .....	6,635.79		6,635.79
264	17	do .....		371.25	371.25
265	18	do .....	8.00		8.00
266	18	do .....	1,703.10		1,703.10
267	18	do .....	1,802.90		1,802.90
268	18	do .....	25.30		25.30
269	18	do .....	1,783.90		1,783.90
270	18	do .....	116.30		116.30
271	18	do .....	166.78		166.78
272	18	do .....	276.63		276.63
273	18	do .....	217.50		217.50
274	18	do .....		286.91	286.91
275	18	do .....	33,154.20		33,154.20
276	19	do .....	300.00		300.00
277	20	do .....		339.41	339.41
278	20	do .....	1,751.00		1,751.00
279	20	do .....		288.82	288.82
280	20	do .....	7,449.65		7,449.65
281	23	do .....	2,538.00		2,538.00
282	24	do .....	16,200.00		16,200.00
283	27	do .....	7,395.94		7,395.94
284	27	do .....	2,803.97		2,803.97
285	27	do .....	250.00		250.00
286	30	do .....		43.40	43.40
287	30	do .....	57.92		57.92
288	30	do .....	37.87		37.87
289	30	do .....	5,724.51		5,724.51
290	30	do .....		50.54	50.54
		Total .....	124,927.57	16,443.54	141,371.11

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of October, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
245	Oct. 8	Settlement .....	\$20.00			\$20.00
246	8	do .....	33.67			33.67
247	8	do .....	543.48			543.48
248	8	do .....	140.31			140.31
249	8	do .....	11.29			11.29
250	9	do .....		\$71.56		71.56
251	12	do .....	8.00			8.00
252	12	do .....	2.10			2.10
253	23	do .....	12.00			12.00
254	23	do .....	79.64			79.64
255	23	do .....	6.60			6.60
256	23	do .....	45.00			45.00
257	23	do .....	124.87			124.87
258	23	do .....	65.00			65.00
259	23	do .....	10.00			10.00
260	23	do .....	8.00			8.00
261	23	do .....			\$739.44	739.44
262	25	do .....	30.00			30.00
263	25	do .....	261.28			261.28

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of October, 1900—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
264	Oct. 25	Settlement	\$333.03			\$333.03
265	25	do	2,792.23			2,792.23
266	25	do		\$12.60		12.60
267	26	do	65.22			65.22
268	26	do	13.44			13.44
269	26	do	42.63			42.63
270	30	do	45.00			45.00
271	30	do	8.00			8.00
272	30	do	33.51			33.51
273	30	do	14.60			14.60
274	30	do		72.00		72.00
275	30	do		81.60		81.60
276	30	do			\$180.00	180.00
277	30	do		7.00		7.00
		Total	4,748.90	244.76	919.44	5,913.10
228	Sept. 14	Settlement	5.00			5.00
		Total	4,753.90	244.76	919.44	5,918.10
251	Oct. 12	Outstanding	8.00			8.00
258	23	do	65.00			65.00
		Total	73.00			73.00
		Total	4,680.90	244.76	919.44	5,845.10

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of October, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
727	Oct. 1		\$361.65		\$361.65
728	1		68.14		68.14
729	1		432.37		432.37
730	1			\$136.34	136.34
731	1		1.33		1.33
732	2		1,013.06		1,013.06
733	2		1,430.36		1,430.36
734	2		52.80		52.80
735	2		130.14		130.14
736	2		356.31		356.31
737	2		271.06		271.06
738	2			168.65	168.65
739	2		87.88		87.88
740	3		430.25		340.25
741	3		542.95		542.95
742	3		87.24		87.24
743	3		321.50		321.50
744	3		100.00		100.00
745	3		127.42		127.42
746	4		101.44		101.44
747	4		1.50		1.50
748	4		405.91		405.91
749	4		119.89		119.89
750	4		411.57		411.57
751	4		191.01		191.01
752	4			50.00	50.00
753	5	\$15,000.00			15,000.00
754	5		215.21		215.21
755	5		134.09		134.09
756	5			1,277.50	1,277.50
757	5		219.50		219.50
758	6		164.12		264.12
759	6		139.26		139.26
760	6			112.15	112.15
761	6		236.74		236.74
762	6		332.34		332.34
763	6			50.00	50.00
764	6		226.66		226.66
765	6			100.00	100.00
766	6		152.43		152.43

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of October, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
767	Oct. 8			\$150.00	\$150.00
768	8		\$452.81		452.81
769	8		102.35		102.35
770	8		155.80		155.80
771	8			5.00	5.00
772	8		201.05		201.05
773	8		235.00		235.00
774	8	\$14.38			14.38
775	8	25.37			25.37
776	8		250.00		250.00
777	8			276.20	276.20
778	9			84.36	84.36
779	9	24.60			24.60
780	9	20,000.00			20,000.00
781	9			3.80	3.80
782	9		139.16		139.16
783	9			5.00	5.00
784	10		188.76		188.76
785	10		123.50		123.50
786	10			45.00	45.00
787	10		150.00		150.00
788	10		472.77		472.77
789	10		2.11		2.11
790	11		578.92		578.92
791	11			50.00	50.00
792	11		480.00		480.00
793	11			50.40	50.40
794	11			8.50	8.50
795	11		62.87		62.87
796	12			14.00	14.00
797	12	15,000.00			15,000.00
798	12			15.00	15.00
799	12		147.51		147.51
800	12		4.15		4.15
801	12			36.00	36.00
802	12			55.20	55.20
803	12			74.40	74.40
804	12			75.60	75.60
805	12		130.00		130.00
806	13			45.93	45.93
807	13			58.61	58.61
808	13		122.02		122.02
809	13		94.89		94.89
810	13		125.00		125.00
811	13			15.00	15.00
812	15		147.30		147.30
813	15		7.14		7.14
814	15		109.10		109.10
815	15			86.40	86.40
816	16			68.40	68.40
817	16	10,000.00			10,000.00
818	16		254.02		254.02
819	16			10.00	10.00
820	16			5.76	5.76
821	17		314.80		314.80
822	17		320.00		320.00
823	17		111.69		111.69
824	17		240.26		240.26
825	17		86.60		86.60
826	17			42.00	42.00
827	18		119.00		119.00
828	18		375.98		375.98
829	18			15.00	15.00
830	18			21.00	21.00
831	18		173.33		173.33
832	18		1,021.24		1,021.24
833	19		285.69		285.69
834	19		22.37		22.37
835	19		1,060.50		1,060.50
836	19		729.27		729.27
837	19			150.00	150.00
838	20		24.87		24.87
839	20		399.34		399.34
840	20		199.24		199.24
841	20		123.99		123.99
842	20		99.26		99.26
843	20			14.20	14.20
844	20		131.17		131.17
845	20		108.10		108.10
846	20		412.97		412.97

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of October, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
847	Oct. 20		\$47.09		\$47.09
848	20		1,220.50		1,220.50
849	22		75.00		75.00
850	22		40.00		40.00
851	22		463.48		463.48
852	22			\$300.00	300.00
853	23		209.86		209.86
854	23			5.04	5.04
855	23		606.20		606.20
856	23	\$10,000.00			10,000.00
857	23		273.09		273.09
858	23		38.01		38.01
859	24		202.25		202.25
860	24		163.34		163.34
861	24		409.43		409.43
862	24		223.52		223.52
863	24			89.10	89.10
864	24		520.00		520.00
865	24		401.50		401.50
866	25		141.12		141.12
867	25			265.33	265.33
868	25		565.14		565.14
869	25			10.00	10.00
870	26		514.95		514.95
871	26		212.52		212.52
872	26		124.28		124.28
873	26		64.15		64.15
874	26			96.80	96.80
875	26		407.32		407.32
876	27		231.71		231.71
877	27			3.48	3.48
878	27		57.28		57.28
879	27			55.00	55.00
880	27		321.76		321.76
881	29		214.50		214.50
882	29			27.00	27.00
883	29		102.60		102.60
884	29		119.50		119.50
885	29			50.00	50.00
886	29			57.39	57.39
887	29		439.63		439.63
888	29		823.03		823.03
889	30		301.51		301.51
890	30		444.71		444.71
891	30			5.00	5.00
892	30			150.00	150.00
893	30		81.46		81.46
894	30		76.57		76.57
895	30			50.00	50.00
896	31		506.20		506.20
897	31		909.43		909.43
898	31		629.17		629.17
899	31	17,000.00			17,000.00
900	31		356.95		356.95
901	31		2,672.49		2,672.49
902	31		3.60		3.60
903	31		756.10		756.10
904	31			28.80	28.80
905	31			45.00	45.00
906	31			21.17	21.17
907	31		220.27		220.27
908	31			742.50	742.50
Total		87,064.35	36,153.25	5,377.01	128,594.61

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of October, 1900.*

Warrant No.	Date.	Funds charged, internal-revenue receipts.	Funds credited, customs receipts.
	1900.		
17	Oct. 2.....	\$500.00	\$500.00
18	3.....	279.00	279.00
19	4.....	2,418.48	2,418.48
20	19.....	300.00	300.00
21	25.....	65.22	65.22
22	25.....	50,000.00	50,000.00
23	27.....	474.46	474.46
	Total.....	54,037.16	54,037.16

(f) *Statement of outstanding drafts, October 31, 1900.*

[Settlement warrants.]

Warrant No.	Date.	Customs receipts.	Internal-revenue receipts.	Total receipts.
	1900.			
8	May 24.....	\$26.46		\$26.46
11	24.....	6.11		6.11
13	24.....	6.11		6.11
80	July 3.....	.40		.40
120	Aug. 7.....		\$0.46	.46
251	Oct. 12.....	8.00		8.00
258	23.....	65.00		65.00
	Total.....	112.08	.46	112.54

["G."—November, 1900.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of November, 1900.*

DR.	CR.
To amount of warrants paid and discharged from Nov. 1, 1900, to Nov. 30, 1900, as per Abstract B, and warrants with drafts attached filed herewith:	
Paid from customs receipts—	
Accountable warrants—	\$73,055.81
Settlement warrants—	
\$130,836.10	
415.41	
\$140,251.51	
Paid from internal-revenue receipts—	
Accountable warrants—	\$108,981.21
Settlement warrants—	
\$8,189.17	
3,190.26	
11,389.43	
Paid from miscellaneous receipts—	
Settlement warrants—	
60.00	
\$151,680.94	
To amount of transfer warrants charged as per Abstract C and warrants filed herewith:	
Internal-revenue receipts—	\$3,642.68
To balance due the people of Porto Rico, carried to new account—	137,381.37
Total—	430,387.18

By balance due the people of Porto Rico, as per last account rendered to Oct. 31, 1900—

By revenues and moneys received as treasurer of Porto Rico from Nov. 1, 1900, to Nov. 30, 1900, as per Abstract A herewith, and original receipts therefor, on file in auditor's office:—

On account of customs receipts—

On account of internal-revenue receipts—

On account of miscellaneous receipts—

By amount of transfer warrants credited as per Abstract C and warrants filed herewith:

Customs receipts—

Miscellaneous receipts—

\$153,688.69

\$153,688.69

\$3,642.68

137,381.37

430,387.18



(b) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of November, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal revenue receipts.	Total expenditures.
291	1900. Nov. 2	Accountable.....	\$6,691.74		\$6,691.74
292	5	do.....		\$62.15	62.15
293	5	do.....	472.50		472.50
294	5	do.....	50.00		50.00
295	6	do.....	2,925.03		2,925.03
296	7	do.....		1,623.40	1,623.40
297	8	do.....		211.90	211.90
298	8	do.....	31,790.78		31,790.78
299	12	do.....	32,931.00		32,931.00
300	12	do.....		333.63	333.63
301	12	do.....		469.25	469.25
302	12	do.....		6.56	6.56
303	14	do.....		496.20	496.20
304	14	do.....		2,815.41	2,815.41
305	14	do.....	5,115.00		5,115.00
306	14	do.....	1,185.29		1,185.29
307	14	do.....	681.32		681.32
308	14	do.....	6,325.03		6,325.03
309	17	do.....		192.20	192.20
310	17	do.....		323.53	323.53
311	17	do.....	70.90		70.90
312	17	do.....	7,367.64		7,367.64
313	17	do.....		304.58	304.58
314	17	do.....		424.64	424.64
315	17	do.....		326.01	326.01
316	17	do.....		265.44	265.44
317	21	do.....	161.43		161.43
318	21	do.....	24.40		24.40
319	21	do.....	1,662.80		1,662.80
320	21	do.....	210.00		210.00
321	21	do.....	2,046.70		2,046.70
322	21	do.....	112.40		112.40
323	21	do.....	1,800.50		1,800.50
324	21	do.....	296.34		296.34
325	21	do.....	2.10		2.10
326	21	do.....	6,841.35		6,841.35
327	21	do.....		291.92	291.92
328	22	do.....	1,682.20		1,682.20
329	22	do.....	16,100.00		16,100.00
330	22	do.....	1,189.00		1,189.00
331	24	do.....	868.30		868.30
332	24	do.....		48.91	48.91
333	26	do.....	250.00		250.00
334	26	do.....	2,133.40		2,133.40
335	30	do.....	356.41		356.41
336	30	do.....	40.76		40.76
337	30	do.....	5,873.00		5,873.00
338	30	do.....	116.31		116.31
339	30	do.....	2,462.47		2,462.47
		Total.....	139,836.10	8,195.73	148,031.83
302	12	Outstanding.....		6.56	6.56
		Total.....	139,836.10	8,189.17	148,025.27

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of November, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
278	1900. Nov. 2	Settlement.....			\$60.00	\$60.00
279	3	do.....		\$283.20		283.20
280	7	do.....	\$6.60			6.60
281	7	do.....	6.60			6.60
282	7	do.....	2.37			2.37
283	7	do.....		2.05		2.05
284	10	do.....		2,167.49		2,167.49
285	14	do.....	12.00			12.00
286	14	do.....	312.17			312.17
287	14	do.....	57.08			57.08

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of November, 1900—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
288	Nov. 19	Settlement .....	\$8.00			\$8.00
289	19	do .....		\$707.27		707.27
290	21	do .....		20.25		20.25
291	23	do .....		3.91		3.91
292	24	do .....	1.63			1.63
293	27	do .....	8.56			8.56
		Total .....	415.01	3,184.17	\$60.00	3,659.18
80	July 3	Settlement .....	.40			.40
			415.41	3,184.17	60.00	3,659.58
291	Nov. 23	Outstanding .....		3.91		3.91
		Total .....	415.41	3,180.26	60.00	3,655.67

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of November, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
909	Nov. 1		\$928.42		\$928.42
910	2		493.26		493.26
911	2		225.31		225.31
912	2		279.67		279.67
913	2			\$5.80	5.80
914	2		517.44		517.44
915	2		102.16		102.16
916	2		1,408.51		1,408.51
917	2		459.86		459.86
918	2			10.00	10.00
919	2			245.59	245.59
920	2		9.99		9.99
921	3		433.43		433.43
922	3		10.00		10.00
923	3		135.77		135.77
924	3		75.12		75.12
925	5		111.18		111.18
926	5		71.52		71.52
927	5			34.30	34.30
928	5		59.88		59.88
929	5		1,262.70		1,262.70
930	5		615.00		615.00
931	5		9.54		9.54
932	5			10.00	10.00
933	6			15.00	15.00
934	6			1.28	1.28
935	6	\$158.31			158.31
936	6	10,000.00			10,000.00
937	6		181.95		181.95
938	6			60.00	60.00
939	6		113.52		113.52
940	7		106.00		106.00
941	7			128.59	128.59
942	7			28.80	28.80
943	8		200.00		200.00
944	8		493.36		493.36
945	8		45.99		45.99
946	8	20,000.00			20,000.00
947	8		225.42		225.42
948	8	2,130.45			2,130.45
949	9		62.15		62.15
950	9		211.96		211.96
951	9		21.50		21.50
952	9		336.81		336.81
953	9			50.00	50.00
954	9	208.72			208.72
955	9		586.00		586.00
956	10		295.08		295.08
957	10		184.97		184.97
958	10		871.37		871.37
959	10		462.34		462.34
960	10	50.40			50.40

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of November, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
961	Nov. 12.....		\$680.00		\$680.00
962	12.....		415.15		415.15
963	12.....		720.27		720.27
964	12.....			\$170.00	170.00
965	12.....		116.07		116.07
966	12.....		119.20		119.20
967	12.....		65.20		65.20
968	12.....		408.45		408.45
969	12.....	\$20,000.00			20,000.00
970	12.....			24.00	24.00
971	13.....			36.00	36.00
972	13.....			26.70	26.70
973	13.....		252.52		252.52
974	13.....		489.00		489.00
975	13.....			662.89	662.89
976	13.....		88.19		88.19
977	14.....		1,205.10		1,205.10
978	14.....			56.60	56.60
979	14.....	6.01			6.01
980	14.....		600.55		600.55
981	14.....		268.94		268.94
982	14.....		142.51		142.51
983	15.....	20,000.00			20,000.00
984	15.....		109.76		109.76
985	15.....		332.02		332.02
986	15.....		475.80		475.80
987	15.....		184.64		184.64
988	15.....		338.89		338.89
989	15.....		225.00		225.00
990	15.....			2.50	2.50
991	16.....		153.31		153.31
992	16.....		127.01		127.01
993	16.....			207.45	207.45
994	16.....	2.14			2.14
995	17.....		262.99		262.99
996	17.....		278.81		278.81
997	17.....		119.90		119.90
998	17.....		320.75		320.75
999	17.....			146.16	146.16
1000	17.....			31.50	31.50
1001	17.....	2,423.08			2,423.08
1002	17.....		396.00		396.00
1003	19.....	10,000.00			10,000.00
1004	19.....		258.69		258.69
1005	19.....			24.87	24.87
1006	19.....		243.85		243.85
1007	19.....		217.08		217.08
1008	19.....		201.53		201.53
1009	19.....		732.29		732.29
1010	19.....			72.00	72.00
1011	19.....			2.50	2.50
1012	19.....		802.61		802.61
1013	20.....		885.85		885.85
1014	20.....		248.27		248.27
1015	20.....		80.30		80.30
1016	21.....		296.00		296.00
1017	21.....			4.80	4.80
1018	21.....		332.14		332.14
1019	21.....		242.80		242.80
1020	21.....		17.47		17.47
1021	21.....			45.00	45.00
1022	21.....		278.21		278.21
1023	21.....		206.00		206.00
1024	21.....		319.60		319.60
1025	22.....		176.00		176.00
1026	22.....		304.56		304.56
1027	22.....		281.78		281.78
1028	22.....			48.00	48.00
1029	23.....		525.25		525.25
1030	23.....		496.50		496.50
1031	23.....		439.52		439.52
1032	23.....		8.61		8.61
1033	23.....		153.39		153.39
1034	23.....			5.00	5.00
1035	23.....		242.60		242.60
1036	23.....			50.00	50.00
1037	23.....		533.21		533.21
1038	23.....			1.25	1.25
1039	23.....		206.60		206.60
1040	23.....	2.10			2.10

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of November, 1900—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
1041	Nov. 24		\$282.11		\$282.11
1042	24			\$486.10	486.10
1043	24		253.58		253.58
1044	24		170.97		170.97
1045	26		269.37		269.37
1046	26		187.76		187.76
1047	26		1,057.72		1,057.72
1048	27			50.00	50.00
1049	27		153.61		153.61
1050	27		364.06		364.06
1051	27		805.67		805.67
1052	28		184.85		184.85
1053	28		676.20		676.20
1054	28		110.33		110.33
1055	28		129.13		129.13
1056	28			110.00	110.00
1057	28		1,077.63		1,077.63
1058	30		1,321.48		1,321.48
1059	30		378.31		378.31
1060	30		1,429.85		1,429.85
1061	30			13.35	13.35
1062	30		144.80		144.80
1063	30		321.13		321.13
1064	30		1,177.76		1,177.76
1065	30		366.81		366.81
1066	30			14.00	14.00
1067	30			339.50	339.50
1068	30	\$25,000.00			25,000.00
1069	30			249.10	249.10
1070	30		135.30		135.30
1071	30			7.50	7.50
Total		109,981.21	40,231.35	3,476.13	153,688.69

(e) *Abstract of transfers effected by warrants on the books of J. H. Hollander, treasurer, during the month of November, 1900.*

Warrant No.	Date.	Funds charged, internal-revenue receipts.	Funds credited.	
			Customs receipts.	Miscellaneous receipts.
	1900.			
24	Nov. 2	\$225.00	\$225.00	
25	8	2,982.02	2,982.02	
26	13	5.75		\$5.75
27	15	1.43	1.43	
28	30	428.48	428.48	
Total		3,642.68	3,636.93	5.75

(f) *Statement of outstanding drafts November 30, 1900.*

Warrant No.	Date.	Class.	Customs receipts.	Internal-revenue receipts.	Total receipts.
	1900.				
8	May 24	Settlement	\$26.46		\$26.46
11	24	do	6.11		6.11
13	24	do	6.11		6.11
120	Aug. 7	do		\$0.46	.46
251	Oct. 12	do	8.00		8.00
258	23	do	65.00		65.00
291	Nov. 23	do		3.91	3.91
302	12	Accountable		6.56	6.56
Total			111.68	10.93	122.61

[“H.”—December, 1900.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of December, 1900.*

Dr.	Cr.
To amount of warrants paid and discharged from Dec. 1, 1900, to Dec. 31, 1900, as per Abstract B and warrants with drafts attached filed herewith: Paid from customs receipts— Accountable warrants..... \$140,074.85 Settlement warrants..... 598.05 ..... \$140,672.90 Paid from internal-revenue receipts— Accountable warrants..... 29,855.99 Settlement warrants..... 102.64 ..... 29,958.63 Paid from miscellaneous receipts— Accountable warrants..... 510.00 ..... \$171,141.53 To amount of transfer warrants charged as per Abstract C and warrants filed herewith: Internal-revenue receipts..... \$25,002.01 Miscellaneous receipts..... 25,000.00 ..... 50,002.01 To balance due the people of Porto Rico, carried to new account..... 458,988.95 Total..... 678,132.49	By balance due the people of Porto Rico, as per last account rendered to Nov. 30, 1900..... \$275,068.56 By revenues and moneys received as treasurer of Porto Rico from Dec. 1, 1900, to Dec. 31, 1900, as per Abstract A herewith and original receipts therefor, on file in auditor's office: On account of customs receipts..... \$90,309.93 On account of internal-revenue receipts..... 59,785.91 On account of miscellaneous receipts..... 212,471.08 ..... \$353,066.92 By amount of transfer warrants credited, as per Abstract C and warrants filed herewith: Custom receipts..... 50,002.01 ..... 403,068.93 Total..... 678,132.49

(b) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of December, 1900.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1900.					
340	Dec. 10	Accountable.....	\$128.60			\$128.60
341	10	do.....		\$235.69		235.69
342	10	do.....		1,641.63		1,641.63
343	10	do.....	759.60			759.60
344	10	do.....	2,229.10			2,229.10
345	12	do.....	1,269.30			1,269.30
346	12	do.....		2,742.60		2,742.60
347	12	do.....		7,000.00		7,000.00
348	13	do.....	200.00			200.00
349	13	do.....	5,016.44			5,016.44
350	13	do.....	13,802.85			13,802.85
351	14	do.....		163.45		163.45
352	14	do.....		453.73		453.73
353	17	do.....		443.82		443.82
354	19	do.....	7,359.03			7,359.03
355	19	do.....	6,044.89			6,044.89
356	19	do.....	2.09			2.09
357	19	do.....	27.43			27.43
358	19	do.....		1,485.68		1,485.68
359	19	do.....		1,500.00		1,500.00
360	19	do.....		586.75		586.75
361	19	do.....		378.75		378.75
362	19	do.....		8.99		8.99
363	19	do.....		385.63		385.63
364	19	do.....		810.23		810.23
365	19	do.....		320.46		320.46
366	19	do.....		350.15		350.15
367	19	do.....	252.03			252.03
368	19	do.....	217.50			217.50
369	19	do.....	1,777.26			1,777.26
370	19	do.....	166.90			166.90
371	19	do.....	1,703.10			1,703.10
372	19	do.....	1,751.00			1,751.00
373	19	do.....	116.30			116.30
374	19	do.....	1,683.40			1,683.40
375	19	do.....	25.30			25.30
376	21	do.....		78.60		78.60
377	21	do.....	45.00			45.00
378	21	do.....		28.26		28.26
379	21	do.....		3,000.00		3,000.00
380	22	do.....	23,508.00			23,508.00
381	24	do.....		2,182.88		2,182.88
382	24	do.....	2,564.10			2,564.10
383	24	do.....	832.46			832.46
384	27	do.....	37,798.50			37,798.50
385	27	do.....	6,540.47			6,540.47
386	27	do.....	250.00			250.00
387	27	do.....	200.00			200.00
388	28	do.....	16,700.00			16,700.00
389	28	do.....			\$510.00	510.00
390	28	do.....		6,000.00		6,000.00
391	29	do.....		58.69		58.69
392	29	do.....	6,734.99			6,734.99
393	29	do.....	362.88			362.88
394	31	do.....	6.33			6.33
		Total.....	140,074.85	29,855.99	510.00	170,440.84

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of December, 1900.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1900.				
294	Dec. 8	Settlement		\$36.00	\$36.00
295	10	do.		8.37	8.37
296	11	do.	\$37.06		37.06
297	11	do.		36.00	36.00
298	14	do.	50.00		50.00
299	14	do.		5.55	5.55
300	17	do.		21.00	21.00
301	17	do.		3.72	3.72
302	18	do.		1.49	1.49
303	18	do.		15.75	15.75
304	21	do.	144.19		144.19
305	22	do.		7.88	7.88
306	28	do.		1.62	1.62
307	29	do.	366.80		366.80
		Total	598.05	137.38	735.43
120	Aug. 7	Settlement		.46	.46
291	Nov. 23	do.		3.91	3.91
			598.05	141.75	739.80
294	Dec. 8	Outstanding		36.00	36.00
302	18	do.		1.49	1.49
306	28	do.		1.62	1.62
				39.11	39.11
		Total	598.05	102.64	700.69

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of December, 1900.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
1072	Dec. 1			\$214.91	\$214.91
1073	1		\$682.40		682.40
1074	1			2.50	2.50
1075	1			2.50	2.50
1076	1		6,691.99		6,691.99
1077	1		295.00		295.00
1078	3		3.52		3.52
1079	3		1,266.01		1,266.01
1080	3		2,280.80		2,280.80
1081	3			5.00	5.00
1082	3		803.71		803.71
1083	3		15.00		15.00
1084	3		.16		.16
1085	3		2,438.62		2,438.62
1086	3		97.21		97.21
1087	3			50.00	50.00
1088	3		55.00		55.00
1089	3		300.00		300.00
1090	4		161.50		161.50
1091	4	\$10,000.00			10,000.00
1092	4	912.82			912.82
1093	5		110.16		110.16
1094	5		102.48		102.48
1095	5		221.84		221.84
1096	5		163.55		163.55
1097	5		237.68		237.68
1098	5		800.00		800.00
1099	6		100.00		100.00
1100	6		833.31		833.31
1101	6			2.50	2.50
1102	6	5.00			5.00
1103	7		128.51		128.51
1104	7		141.11		141.11
1105	7		700.00		700.00
1106	7	20,000.00			20,000.00
1107	7			16.55	16.55
1108	8		2.01		2.01
1109	8		102.90		102.90

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of December, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
1110	Dec. 8		\$209.85		\$209.85
1111	8		134.50		134.50
1112	8		121.18		121.18
1113	8		136.00		136.00
1114	10		51.57		51.57
1115	10		509.94		509.94
1116	10		10.00		10.00
1117	10		80.21		80.21
1118	10			\$40.00	40.00
1119	10		221.37		221.37
1120	10		106.35		106.35
1121	11			227.70	227.70
1122	11		2,800.00		2,800.00
1123	11			13.93	13.93
1124	11			17.06	17.06
1125	11			322.07	322.07
1126	11			53.68	53.68
1127	11			184.80	184.80
1128	11			115.20	115.20
1129	11		1,820.00		1,820.00
1130	11		169.45		169.45
1131	11			53.06	53.06
1132	11		214.54		214.54
1133	12		367.78		367.78
1134	12		120.25		120.25
1135	12		864.93		864.93
1136	12			177.16	177.16
1137	12			185.90	185.90
1138	12	\$15,000.00			15,000.00
1139	12		241.15		241.15
1140	13		882.30		882.30
1141	13			27.72	27.72
1142	13		171.06		171.06
1143	13		2,014.00		2,014.00
1144	14		451.49		451.49
1145	14		183.76		183.76
1146	14			2.50	2.50
1147	14			15.00	15.00
1148	15		201.69		201.69
1149	15			11.66	11.66
1150	15		313.32		313.32
1151	15		2,890.00		2,890.00
1152	18		54.59		54.59
1153	18			50.00	50.00
1154	18		439.05		439.05
1155	18		168.75		168.75
1156	18		155.00		155.00
1157	18			72.45	72.45
1158	18		1,162.00		1,162.00
1159	18	10,000.00			10,000.00
1160	19		130.60		130.60
1161	19		158.53		158.53
1162	19			11.31	11.31
1163	19		192.55		192.55
1164	19		495.89		495.89
1165	19		228.58		228.58
1166	20		267.84		267.84
1167	20		149.74		149.74
1168	20		293.00		293.00
1169	20		205.31		205.31
1170	20		1,282.15		1,282.15
1171	21			133.20	133.20
1172	21		93.33		93.33
1173	21		1,868.67		1,868.67
1174	21		300.73		300.73
1175	22		104.08		104.08
1176	22		148.32		148.32
1177	22		508.15		508.15
1178	22		532.53		532.53
1179	22			5.10	5.10
1180	22		1,227.04		1,227.04
1181	22		1,056.05		1,056.05
1182	24		105.77		105.77
1183	24		142.04		142.04
1184	24			15.00	15.00
1185	24			2.00	2.00
1186	24		612.15		612.15
1187	24		190.21		190.21
1188	26		515.80		515.80
1189	26		210.65		210.65



(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, during the month of December, 1900—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1900.				
1190	Dec. 26		\$112.60		\$112.60
1191	26			\$72.45	72.45
1192	26	\$15,000.00			15,000.00
1193	26			3.60	3.60
1194	27	.09			.09
1195	27			50.00	50.00
1196	27		513.15		513.15
1197	27		383.86		383.86
1198	27		160.51		160.51
1199	27		1,433.11		1,433.11
1200	27	.07			.07
1201	28		213.05		213.05
1202	28		229.79		229.79
1203	28			28.57	28.57
1204	29		86.63		86.63
1205	29		151.54		151.54
1206	29		206.86		206.86
1207	29		450.00		450.00
1208	29		643.14		643.14
1209	29		22.48		22.48
1210	31		1,700.16		1,700.16
1211	31		1,735.35		1,735.35
1212	31		801.40		801.40
1213	31		877.62		877.62
1214	31		751.90		751.90
1215	31		344.06		344.06
1216	31		196.26		196.26
1217	31			21.00	21.00
1218	31	891.95			891.95
1219	31			100,000.00	100,000.00
1220	31			100,000.00	100,000.00
1221	31			265.00	265.00
1222	31	19,000.00			19,000.00
1223	31		1,752.18		1,752.18
	Total	90,809.93	59,785.91	202,471.08	353,066.92

(e) Abstract of transfers effected on the books of J. H. Hollander, treasurer, during the month of December, 1900.

Warrant No.	Date.	Funds charged.		Funds credited, customs receipts.
		Internal-revenue receipts.	Miscellaneous receipts.	
	1900.			
29	Dec. 17	\$2.01		\$2.01
30	24	25,000.00	\$25,000.00	50,000.00
	Total	25,002.01	25,000.00	50,002.01

(f) Statement of outstanding drafts December 31, 1900.

Warrant No.	Date.	Class.	Customs receipts.	Internal-revenue receipts.	Total receipts.
	1900.				
8	May 24	Settlement	\$26.46		\$26.46
11	24	do	6.11		6.11
13	24	do	6.11		6.11
251	Oct. 12	do	8.00		8.00
258	23	do	65.00		65.00
302	Nov. 12	Accountable		\$6.56	6.56
294	Dec. 8	Settlement		36.00	36.00
302	18	do		1.49	1.49
306	28	do		1.62	1.62
	Total		111.68	45.67	157.35

[“I.”—January, 1901.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of January, 1901.*

Dr.	Cr.
<p>To amount of warrants paid and discharged from Jan. 1, 1901, to Jan. 31, 1901, as per Abstract B and warrants with drafts attached filed herewith:</p> <p>Paid for customs receipts—  Accountable warrants ..... \$148,643.81  Settlement warrants ..... 685.08  \$149,328.89</p> <p>Paid from internal-revenue receipts—  Accountable warrants ..... 27,504.16  Settlement warrants ..... 959.59  28,463.75</p> <p>Paid from miscellaneous receipts—  Settlement warrants ..... 52.80  \$177,845.44</p> <p>To amount of transfer warrants charged as per Abstract C and warrants filed herewith:  Internal-revenue receipts ..... 51,150.00  To balance due the people of Porto Rico, carried to new account ..... 480,801.38</p> <p>Total ..... 709,796.82</p>	<p>By balance due the people of Porto Rico, as per last account rendered to Dec. 31, 1900 ..... \$456,988.95</p> <p>By revenues and moneys received of the treasurer of Porto Rico, from Jan. 1, 1901, to Jan. 31, 1901, as per Abstract A herewith and original receipts therefor on file in the auditor's office: \$123,917.99</p> <p>On account of customs receipts ..... 681,683.75</p> <p>On account of internal-revenue receipts ..... 12,071.13</p> <p>On account of miscellaneous receipts ..... \$201,657.87</p> <p>By amount of transfer warrants credited as per Abstract C and warrants filed herewith: 51,150.00</p> <p>Customs receipts ..... 252,807.87</p> <p>Total ..... 709,796.82</p>

(b) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of January, 1901.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Total expenditures.
	1901.				
395	Jan. 9	Accountable.....	\$132.00	-----	\$132.00
396	9	do.....	1.43	-----	1.43
397	9	do.....	-----	\$3,218.65	3,218.65
398	9	do.....	-----	1,661.70	1,661.70
399	9	do.....	-----	211.25	211.25
400	10	do.....	280.00	-----	280.00
401	10	do.....	-----	1,216.50	1,216.50
402	10	do.....	15,285.26	-----	15,285.26
403	10	do.....	6,568.75	-----	6,568.75
404	10	do.....	-----	2,764.61	2,764.61
405	14	do.....	11,021.25	-----	11,021.25
406	18	do.....	7,359.03	-----	7,359.03
407	18	do.....	-----	6,324.00	6,324.00
408	18	do.....	35.00	-----	35.00
409	19	do.....	1,988.40	-----	1,988.40
410	22	do.....	2,278.70	-----	2,278.70
411	22	do.....	32,919.90	-----	32,919.90
412	22	do.....	-----	1,758.26	1,758.26
413	22	do.....	416.20	-----	416.20
414	22	do.....	843.80	-----	843.80
415	22	do.....	6,262.31	-----	6,262.31
416	26	do.....	17,000.00	-----	17,000.00
417	26	do.....	11,589.61	-----	11,589.61
418	26	do.....	-----	836.99	836.99
419	26	do.....	-----	255.90	255.90
420	26	do.....	-----	259.23	259.23
421	26	do.....	-----	259.23	259.23
422	26	do.....	-----	306.38	306.38
423	26	do.....	-----	257.20	257.20
424	26	do.....	-----	128.69	128.69
425	26	do.....	256.40	-----	256.40
426	26	do.....	247.20	-----	247.20
427	26	do.....	1,791.50	-----	1,791.50
428	26	do.....	170.30	-----	170.30
429	26	do.....	1,998.70	-----	1,998.70
430	26	do.....	118.70	-----	118.70
431	26	do.....	1,801.60	-----	1,801.60
432	26	do.....	25.80	-----	25.80
433	26	do.....	-----	1,000.00	1,000.00
434	26	do.....	-----	285.13	285.13
435	26	do.....	-----	304.13	304.13
436	26	do.....	1,731.40	-----	1,731.40
437	28	do.....	5,950.00	-----	5,950.00
438	29	do.....	4,777.55	-----	4,777.55
439	29	do.....	1,477.87	-----	1,477.87
440	29	do.....	250.00	-----	250.00
441	29	do.....	50.00	-----	50.00
442	29	do.....	200.00	-----	200.00
443	31	do.....	-----	6,411.87	6,411.87
444	31	do.....	13,515.15	-----	13,515.15
445	31	do.....	-----	44.44	44.44
446	31	do.....	300.00	-----	300.00
Total.....			148,643.81	27,504.16	176,147.97

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of January, 1901.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1901.					
308	Jan. 7	Settlement.....	-----	\$2.77	-----	\$2.77
309	7	do.....	-----	36.00	-----	36.00
310	7	do.....	-----	-----	\$24.00	24.00
311	10	do.....	\$19.46	-----	-----	19.46
312	10	do.....	-----	14.36	-----	14.36
313	10	do.....	-----	.65	-----	.65
314	10	do.....	-----	3.74	-----	3.74
315	10	do.....	-----	.73	-----	.73
316	10	do.....	-----	2.41	-----	2.41
317	10	do.....	-----	1.25	-----	1.25

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of January, 1901—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1901.					
318	Jan. 14	Settlement .....	\$184.52	-----	-----	\$184.52
319	18	do .....	65.22	-----	-----	65.22
320	18	do .....	160.00	-----	-----	160.00
321	18	do .....	2.03	-----	-----	2.03
322	18	do .....	137.76	-----	-----	137.76
323	18	do .....	-----	\$43.20	-----	43.20
324	18	do .....	-----	-----	\$28.80	28.80
325	23	do .....	7.80	-----	-----	7.80
326	23	do .....	64.41	-----	-----	64.41
327	28	do .....	35.88	-----	-----	35.88
328	29	do .....	-----	857.46	-----	857.46
		Total .....	677.08	962.57	52.80	1,692.45
251	1900.					
302	Oct. 12	Settlement .....	8.00	-----	-----	8.00
	Dec. 18	do .....	-----	1.49	-----	1.49
			685.08	964.06	52.80	1,701.94
	1901.					
314	Jan. 10	Outstanding .....	-----	3.74	-----	3.74
315	10	do .....	-----	.73	-----	.73
			-----	4.47	-----	4.47
		Total .....	685.08	959.59	52.80	1,697.47

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of January, 1901.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1224	Jan. 2	-----	\$3,898.10	-----	\$3,898.10
1225	2	-----	40.27	-----	40.27
1226	2	-----	1,710.71	-----	1,710.71
1227	2	-----	302.46	-----	302.46
1228	2	-----	1,383.88	-----	1,383.88
1229	2	-----	-----	\$195.99	195.99
1230	2	-----	.05	-----	.05
1231	2	-----	-----	-----	-----
1232	2	\$0.62	-----	-----	.62
1233	2	-----	3,290.05	-----	3,290.05
1234	2	-----	-----	.75	.75
1235	2	-----	457.20	-----	457.20
1236	3	-----	-----	256.22	256.22
1237	3	-----	153.02	-----	153.02
1238	3	-----	1,577.25	-----	1,577.25
1239	4	-----	-----	26.73	26.73
1240	4	-----	64.46	-----	64.46
1241	4	-----	.10	-----	.10
1242	4	-----	-----	203.33	203.33
1243	4	2,000.00	-----	-----	2,000.00
1244	4	10,000.00	-----	-----	10,000.00
1245	4	2,998.71	-----	-----	2,998.71
1246	4	155.67	-----	-----	155.67
1247	4	-----	-----	3.25	3.25
1248	5	-----	105.91	-----	105.91
1249	5	-----	77.11	-----	77.11
1250	5	-----	120.44	-----	120.44
1251	5	-----	233.56	-----	233.56
1252	5	-----	1,182.35	-----	1,182.35
1253	7	-----	768.00	-----	768.00
1254	7	-----	377.58	-----	377.58
1255	8	-----	151.15	-----	151.15
1256	8	-----	467.87	-----	467.87
1257	8	15,000.00	-----	-----	15,000.00
1258	8	-----	-----	16.65	16.65
1259	9	-----	-----	45.00	45.00
1260	9	-----	212.53	-----	212.53
1261	9	-----	327.60	-----	327.60
1262	9	-----	258.81	-----	258.81
			-----	2.50	2.50

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of January, 1901—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1263	Jan. 9		\$887.56		\$887.56
1264	10		504.12		504.12
1265	10		27.00		27.00
1266	10		77.22		77.72
1267	10			\$86.45	86.45
1268	10	\$25.30			25.30
1269	11			67.07	67.07
1270	11		394.33		394.33
1271	11		183.09		183.09
1272	11	3.75			3.75
1273	11		116.92		116.92
1274	12		203.51		203.51
1275	12			105.00	105.00
1276	12	15,000.00			15,000.00
1277	12		190.00		190.00
1278	13		818.00		818.00
1279	14		183.03		183.03
1280	14		352.21		352.21
1281	14		184.01		184.01
1282	14		75		75
1283	14		175.22		175.22
1284	15			50.00	50.00
1285	15			105.60	105.60
1286	15			24.00	24.00
1287	15		163.94		163.94
1288	15	20,000.00			20,000.00
1289	15			10,000.00	10,000.00
1290	15			5.00	5.00
1291	15		811.00		811.00
1292	16		587.51		587.51
1293	16		125.48		125.48
1294	16			21.50	21.50
1295	16		188.30		188.30
1296	17		113.76		113.76
1297	17		208.05		208.05
1298	17		621.00		621.00
1299	18		368.01		368.01
1300	18		54.78		54.78
1301	18	49.96			49.96
1302	18		29.67		29.67
1303	18	60.54			60.54
1304	18		1,044.73		1,044.73
1305	18		686.95		686.95
1306	18			274.19	274.19
1307	19		145.61		145.61
1308	19		94.88		94.88
1309	19			50.00	50.00
1310	19	35,000.00			35,000.00
1311	19		1,277.95		1,277.95
1312	19		2,039.31		2,039.31
1313	19		177.51		177.51
1314	19			8.78	8.78
1315	19		268.14		268.14
1316	19		270.70		270.70
1317	19		105.65		105.65
1318	19		586.45		586.45
1319	19			.55	.55
1320	19		1,964.57		1,964.57
1321	22		148.47		148.47
1322	22		180.84		180.84
1323	22		628.61		628.61
1324	22			4.50	4.50
1325	22		1,993.51		1,993.51
1326	23		501.26		501.26
1327	23		140.87		140.87
1328	23		201.84		201.84
1329	23		1,611.19		1,611.19
1330	24		600.66		600.66
1331	24		121.79		121.79
1332	24		375.45		375.45
1333	24	588.19			588.19
1334	24		426.50		426.50
1335	24		1,761.29		1,761.29
1336	25		154.00		154.00
1337	25			13.93	13.93
1338	25			15.00	15.00
1339	25		814.43		814.43
1340	26		318.13		318.13
1341	26	10,000.00			10,000.00
1342	26			3.60	3.60

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of January, 1901—Continued.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1343	Jan. 26		\$991.43		\$991.43
1344	26		992.50		992.50
1345	28		216.30		216.30
1346	28		329.30		329.30
1347	28		143.11		143.11
1348	28		648.22		648.22
1349	28		360.24		360.24
1350	28		115.27		115.27
1351	28		1,506.56		1,506.56
1352	29			\$34.22	34.22
1353	29		388.27		388.27
1354	29		633.15		633.15
1355	29		620.11		620.11
1356	29		707.81		707.81
1357	29		184.97		184.97
1358	29		1,355.33		1,355.33
1359	29		2,280.00		2,280.00
1360	29			5.70	5.70
1361	31		153.60		153.60
1362	31		363.37		363.37
1363	31		873.43		873.43
1364	31			17.00	17.00
1365	31	\$15,000.00			15,000.00
1366	31		1,145.75		1,145.75
1367	31		2,519.43		2,519.43
1368	31			26.06	26.06
1369	31			6.00	6.00
1370	31		2,438.28		2,438.28
1371	31		40.53		40.53
1372	31		1,291.07		1,291.07
1373	31	35.25			35.25
1374	31			396.56	396.56
Total		125,917.99	63,668.75	12,071.13	201,657.87

(e) *Abstract of transfers effected on the books of J. H. Hollander, treasurer, during the month of January, 1901.*

Warrant No.	Date.	Funds charged, internal-revenue receipts.	Funds credited, customs receipts.
	1901.		
31	Jan. 9	\$600.00	\$600.00
32	21	500.00	500.00
33	22	50.00	50.00
34	30	50,000.00	50,000.00
Total		51,150.00	51,150.00

(f) *Statement of outstanding drafts January 31, 1901.*

Warrant No.	Date.	Class.	Customs receipts.	Internal-revenue receipts.	Total receipts.
	1900.				
8	May 24	Settlement	\$26.46		\$26.46
11	24	do	6.11		6.11
13	24	do	6.11		6.11
258	Oct. 23	do	65.00		65.00
302	Nov. 12	Accountable		\$6.56	6.56
294	Dec. 8	Settlement		36.00	36.00
306	28	do		1.62	1.62
	1901.				
314	Jan. 10	do		3.74	3.74
315	10	do		.73	.73
Total			103.68	48.65	152.33

[“J.”—February, 1901.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of February, 1901.*

Dr.	Cr.
<p>To amount of warrants paid and discharged from Feb. 1, 1901, to Feb. 28, 1901, as per Abstract B and warrants and drafts attached herewith:</p> <p>Paid from customs receipts—  Accountable warrants.....\$136,431.24  Settlement warrants.....1,758.40  \$138,189.64</p> <p>Paid from internal-revenue receipts—  Accountable warrants.....24,767.15  Settlement warrants.....22,684.02  47,451.17</p> <p>Paid from miscellaneous receipts—  Accountable warrants.....4,586.28  Settlement warrants.....24.00  4,610.28</p> <p>To amount of transfer warrants charged as per Abstract C and warrants filed herewith:  Internal-revenue receipts.....61,201.20  To balance due the people of Porto Rico, carried to new account.....427,690.00</p> <p>Total.....679,142.29</p>	<p>By balance due the people of Porto Rico as per last account rendered to Jan. 31, 1901.....\$480,801.38</p> <p>By revenue and moneys received of the treasurer of Porto Rico from Feb. 1, 1901, to Feb. 28, 1901, as per Abstract A herewith and original receipt therefor on file in the auditor's office: \$58,185.13  On account of customs receipts.....74,876.41  On account of internal-revenue receipts.....4,078.17  \$137,139.71</p> <p>By amount of transfer warrants credited as per Abstract C and warrants filed herewith:  Customs receipts.....\$54,171.46  Miscellaneous receipts.....7,029.74  61,201.20</p> <p>198,340.91</p> <p>Total.....679,142.29</p>

# REPORT OF THE GOVERNOR OF PORTO RICO.

*act of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of February, 1901.*

Date.	Class.	Paid from customs receipts.	Paid from internal- revenue receipts.	Paid from miscel- laneous receipts.	Total expendi- tures.
1901.					
Feb. 8	Accountable.....	\$27,211.90			\$27,211.90
8	do .....		\$1,576.60		1,576.60
8	do .....		216.50		216.50
8	do .....	164.50			164.50
8	do .....			\$2,500.00	2,500.00
8	do .....			275.00	275.00
8	do .....	10.62			10.62
8	do .....	320.00			320.00
11	do .....	316.93			316.93
11	do .....		174.28		174.28
11	do .....	9,230.14			9,230.14
11	do .....	254.90			254.70
11	do .....		436.93		336.93
11	do .....		853.60		853.60
11	do .....		1,055.00		1,055.00
13	do .....		289.40		289.40
13	do .....		8,082.02		8,082.02
13	do .....		4,399.30		4,399.30
13	do .....	6,221.70			6,221.70
18	do .....	266.00			266.00
21	do .....	1,818.20			1,818.20
21	do .....		266.82		266.82
21	do .....	105.41			106.41
21	do .....	762.40			752.40
21	do .....	36,244.20			36,244.20
26	do .....	5,762.95			5,762.95
26	do .....	235.70			235.70
26	do .....	201.20			201.20
26	do .....	1,652.00			1,652.00
26	do .....	60.00			60.00
26	do .....	1,606.20			1,606.20
26	do .....	1,732.10			1,737.10
26	do .....	107.60			107.60
26	do .....	2,027.80			2,027.80
26	do .....	23.40			23.40
26	do .....		665.35		665.35
26	do .....		318.48		318.48
26	do .....		458.03		458.03
26	do .....		236.53		236.53
26	do .....		513.96		513.96
26	do .....		1,002.33		1,002.33
26	do .....		509.17		509.17
26	do .....		248.32		248.32
26	do .....		213.40		213.40
26	do .....		327.41		327.41
26	do .....		117.62		117.62
26	do .....	2,857.60			2,857.60
26	do .....	6,274.13			6,274.13
26	do .....	19,650.00			19,650.00
26	do .....		627.96		627.96
26	do .....	6,502.38			6,502.38
26	do .....	250.00			250.00
26	do .....			1,547.73	1,547.73
27	do .....			263.55	263.55
28	do .....	3,969.08			3,959.08
28	do .....	500.00			500.00
28	do .....		91.58		91.58
28	do .....		750.00		750.00
28	do .....		1,430.00		1,430.00
28	do .....	101.40			101.40
1900.					
Nov. 12	do .....	136,431.24	24,760.59	4,586.28	165,778.11
			6.56		6.56
	Total .....	136,431.24	24,767.15	4,586.28	165,784.67



(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of February, 1901.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1901.					
329	Feb. 4	Settlement	\$35.80			\$35.80
330	8	do	108.00			108.00
331	8	do	320.00			320.00
332	8	do	6.00			6.00
333	8	do	84.00			84.00
334	8	do	52.50			52.50
335	8	do	94.50			94.50
336	8	do	21.00			21.00
337	8	do	136.50			136.50
338	8	do	180.00			180.00
339	8	do	332.24			332.24
340	8	do	84.41			84.41
341	15	do	59.24			59.24
342	15	do	7.94			7.94
343	15	do		\$47.27		47.27
344	15	do	250.94			250.94
345	15	do		36.00		36.00
346	15	do			\$24.00	24.00
347	15	do	32.67			32.67
348	15	do	6.66			6.66
349	15	do		583.33		583.33
350	16	do		1,024.76		1,024.76
351	16	do		637.60		637.60
352	16	do		439.99		439.99
353	16	do		367.97		367.97
354	16	do		252.85		252.85
355	16	do		259.04		259.04
356	16	do		395.38		395.38
357	16	do		195.27		195.27
358	16	do		1,180.21		1,180.21
359	16	do		579.24		579.24
360	16	do		203.75		203.75
361	16	do		334.12		334.12
362	16	do		447.31		447.31
363	16	do		361.61		361.61
364	16	do		1,402.43		1,402.43
365	16	do		570.12		570.12
366	16	do		476.05		476.05
367	16	do		667.74		667.74
368	16	do		524.78		524.78
369	16	do		1,141.52		1,141.52
370	16	do		102.81		102.81
371	16	do		337.66		337.66
372	16	do		474.68		474.68
373	16	do		259.10		259.10
374	16	do		484.24		484.24
375	16	do		305.05		305.05
376	16	do		891.99		891.99
377	16	do		387.83		387.83
378	16	do		867.14		867.14
379	16	do		407.65		407.65
380	16	do		255.07		255.07
381	16	do		634.94		634.94
382	16	do		461.79		461.79
383	16	do		263.77		263.77
384	16	do		278.19		278.19
385	16	do		56.49		56.49
386	16	do		269.52		269.52
387	16	do		536.61		536.61
388	16	do		444.62		444.62
389	16	do		347.67		347.67
390	16	do		212.38		212.38
391	16	do		382.59		382.59
392	16	do		181.71		181.71
393	16	do		1,366.24		1,366.24
394	21	do			4,529.74	4,529.74
395	27	do		237.65		237.65
396	27	do		457.67		457.67
397	27	do		275.06		275.06
398	27	do		210.50		210.50
399	27	do		98.50		98.50
400	27	do		2.53		2.53
401	27	do		21.65		21.65
402	27	do		274.87		274.87
403	27	do		241.48		241.48
404	27	do		329.51		329.51
405	27	do		108.00		108.00
406	27	do	6.00			6.00
407	27	do	30.00			30.00
Total			1,848.40	24,595.50	4,553.74	30,997.64

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of February, 1901.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1901.					
333	Feb. 8	Outstanding.....	\$84.00			\$84.00
364	16	do.....		\$1,402.43		1,402.43
385	16	do.....		56.49		56.49
390	16	do.....		212.38		212.38
394	21	do.....			\$4,529.74	4,529.74
395	27	do.....		237.65		237.65
400	27	do.....		2.53		2.53
406	27	do.....	6.00			6.00
		Total.....	90.00	1,911.48	4,529.74	6,531.22
		Total.....	1,758.40	22,684.02	24.00	24,466.42

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of February, 1901.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1375	Feb. 1			\$521.05	\$521.05
1376	2			1.66	1.66
1377	2		\$1,569.16		1,569.16
1378	2		446.04		446.04
1379	2		602.75		602.75
1380	2		1,091.88		1,091.88
1381	2		345.80		345.80
1382	2	\$121.67			121.67
1383	4			36.00	36.00
1384	4			51.60	51.60
1385	4		242.35		242.35
1386	4		729.12		729.12
1387	4		229.30		229.30
1388	4		138.70		138.70
1389	4		993.35		993.35
1390	4		1,193.26		1,193.26
1391	5		313.49		213.49
1392	5		1,245.57		1,245.57
1393	5			126.25	126.25
1394	6			19.00	19.00
1395	6		708.02		708.02
1396	6		309.25		309.25
1397	6		193.67		193.67
1398	6		1,095.65		1,095.65
1399	7		150.16		150.16
1400	7		203.43		203.43
1401	8		115.30		115.30
1402	8		391.67		391.67
1403	8			7.75	7.75
1404	8		2,061.00		2,061.00
1405	8	20,000.00			20,000.00
1406	8		743.91		743.91
1407	8		596.50		596.50
1408	8	57.60			57.60
1409	8	133.04			133.04
1410	9		42.85		42.85
1411	9		800.00		800.00
1412	9		108.62		108.62
1413	9		152.72		152.72
1414	9		510.85		510.85
1415	9		1,685.00		1,685.00
1416	9	25.70			25.70
1417	11		244.18		244.18
1418	11		258.48		258.48
1419	11		458.03		458.03
1420	12			36.25	36.25
1421	12		288.03		288.03
1422	12	15,000.00			15,000.00
1423	12		149.29		149.29
1424	12		836.33		836.33
1425	13		257.54		257.54
1426	13		217.32		217.32
1427	13		100.03		100.03
1428	13		2,000.00		2,000.00

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of February, 1901—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1429	Feb. 13		\$679.16		\$679.16
1430	14		220.75		220.75
1431	14	\$113.50			113.50
1432	14			\$116.40	116.40
1433	14	.94			.94
1434	14		25.00		25.00
1435	14		207.93		207.93
1436	14		329.42		329.42
1437	15			97.00	97.00
1438	15		212.50		212.50
1439	15		309.38		309.38
1440	15		690.34		690.34
1441	15			45.00	45.00
1442	15			9.16	9.16
1443	16			45.00	45.00
1444	16		583.56		583.56
1445	16		794.30		794.30
1446	16		231.12		231.12
1447	16		179.67		179.67
1448	16		411.83		411.83
1449	16		35.00		35.00
1450	16		2,150.00		2,150.00
1451	16			454.26	454.26
1452	18		199.30		199.30
1453	18		165.01		165.01
1454	18		752.93		752.93
1455	18			52.50	52.50
1456	19		461.75		461.75
1457	19		397.58		397.58
1458	19		40.00		40.00
1459	19			15.42	15.42
1460	19	724.99			724.99
1461	20		103.51		103.51
1462	20		607.78		607.78
1463	20		591.72		591.72
1464	20		268.01		268.01
1465	20			50.00	50.00
1466	20	7.56			7.56
1467	20	10,000.00			10,000.00
1468	20		4,562.80		4,562.80
1469	20		351.49		351.49
1470	20		795.45		795.45
1471	21		262.94		262.94
1472	21		590.30		590.30
1473	21		766.20		766.20
1474	21		1,142.00		1,142.00
1475	21		325.61		325.61
1476	21		229.14		229.14
1477	25		141.61		141.61
1478	25		1,531.50		1,531.50
1479	25		1,476.23		1,476.23
1480	25		810.96		810.96
1481	25		240.50		240.50
1482	25		280.00		280.00
1483	25		100.00		100.00
1484	25		183.95		183.95
1485	25		215.00		215.00
1486	25		300.00		300.00
1487	25		544.46		544.46
1488	25		822.32		822.32
1489	25			43.06	43.06
1490	25		237.95		237.95
1491	27		3.15		3.15
1492	27		1,040.00		1,040.00
1493	27		103.24		103.24
1494	27		116.00		116.00
1495	27		794.27		794.27
1496	27		112.52		112.52
1497	27			15.00	15.00
1498	28		779.17		779.17
1499	28		388.93		388.93
1500	28			2.50	2.50
1501	28			10.07	10.07
1502	28		1,697.00		1,697.00
1503	28		1,173.46		1,173.46
1504	28		338.10		338.10
1505	28		601.56		601.56
1506	28		166.50		166.50
1507	28		1,499.59		1,499.59
1508	28		116.18		116.18

# REPORT OF THE GOVERNOR OF PORTO RICO.

ract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of February, 1901—Continued.

Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
1901.				
Feb. 28.....	\$12,000.00			\$12,000.00
28.....			\$87.50	67.50
28.....			466.00	466.00
28.....	.13			.13
28.....			6.50	6.50
28.....		\$1,171.27		1,171.27
28.....		1,228.55		1,228.55
28.....		3,131.23		3,131.23
28.....			5.66	5.66
28.....			1,401.29	1,401.29
28.....		481.40		481.40
28.....		56.71		56.71
28.....		7,407.81		7,407.81
28.....			1.55	1.55
28.....			374.74	374.74
28.....		665.00		665.00
28.....		822.11		822.11
28.....		705.20		705.20
Total.....	58,185.13	74,876.41	4,078.17	137,139.71

ract of transfers effected on the books of J. H. Hollander, treasurer, during the month of February, 1901.

Date.	Funds charged, internal-revenue receipts.	Funds credited.	
		Customs receipts.	Miscellaneous receipts.
1901.			
Feb. 5.....	\$131.72	\$131.72	
15.....	1,539.74	1,539.74	
21.....	7,029.74		\$7,029.74
21.....	50,000.00	50,000.00	
23.....	2,500.00	2,500.00	
Total.....	61,201.20	54,171.46	7,029.74

(f) Statement of outstanding drafts February 28, 1901.

Date.	Class.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
1900.					
May 24.....	Settlement.....	\$26.46			\$26.46
24.....	do.....	6.11			6.11
24.....	do.....	6.11			6.11
Oct. 23.....	do.....	65.00			65.00
Dec. 8.....	do.....		\$36.00		36.00
28.....	do.....		1.62		1.62
1901.					
Jan. 10.....	do.....		3.74		3.74
10.....	do.....		.73		.73
Feb. 8.....	do.....	84.00			84.00
16.....	do.....		1,402.43		1,402.43
16.....	do.....		56.49		56.49
16.....	do.....		212.58		212.58
21.....	do.....			\$4,529.74	4,529.74
27.....	do.....		237.65		237.65
27.....	do.....		2.53		2.53
27.....	do.....	6.00			6.00
Total.....		193.68	1,953.57	4,529.74	6,676.99

[K.—March, 1901.]

(a) *The people of Porto Rico in account current with J. H. Hollander, treasurer of Porto Rico, for receipts and expenditures during the month of March, 1901.*

Dr.		Cr.	
To amount of warrants paid and discharged from Mar. 1, 1901, to Mar. 31, 1901, as per abstract B and warrants with drafts attached filed herewith:		By balance due the people of Porto Rico, as per last account rendered to Feb. 28, 1901.....	
Paid from customs receipts—		By revenues and moneys received of the treasurer of Porto Rico, from Mar. 1, 1901, to Mar. 31, 1901, as per Abstract A herewith and original receipts therefor on file in the auditor's office:	
Accountable warrants.....	\$170,211.48	On account of customs receipts.....	\$83,425.35
Settlement warrants.....	271.73	On account of internal-revenue receipts.....	77,481.10
	\$170,483.21	On account of miscellaneous receipts.....	5,780.91
Paid from internal-revenue receipts—			\$166,687.36
Accountable warrants.....	38,295.85	By amount of transfer warrants, credited as per Abstract C and warrants filed herewith:	
Settlement warrants.....	11,220.51	Customs receipts.....	
	49,516.36		
Paid from miscellaneous receipts—			
Accountable warrants.....	2,672.79		
Settlement warrants.....	4,529.74		
	7,202.53		
To amount of transfer warrants charged as per Abstract C and warrants filed herewith:			
Internal-revenue receipts.....	\$227,202.10		
Miscellaneous receipts.....	50,425.00		
	25,000.00		
To balance due the people of Porto Rico, carried to new account.....			
	75,425.00		
	367,173.26		
Total.....	699,802.36	Total.....	699,802.36

# REPORT OF THE GOVERNOR OF PORTO RICO.

*ract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of March, 1901.*

Date.	Class.	Paid from customs receipts.	Paid from internal- revenue receipts.	Paid from miscella- neous receipts.	Total ex- pendi- tures.
1901.					
Mar. 5	Accountable .....		\$1,634.00		\$1,634.00
7	do .....	\$150.00			150.00
7	do .....			\$210.60	210.60
7	do .....		1,711.70		1,711.70
7	do .....		418.70		418.70
7	do .....	75.00			75.00
7	do .....	11,048.35			11,048.35
14	do .....		518.50		518.50
14	do .....	19,919.51			19,919.51
14	do .....		196.89		196.89
14	do .....	170.30			170.30
14	do .....	1,020.80			1,020.80
14	do .....		4,586.95		4,586.95
14	do .....	7,070.57			7,070.57
14	do .....		130.94		130.94
14	do .....	44.06			44.06
15	do .....		8,445.25		8,445.25
20	do .....	6,169.12			6,169.12
20	do .....	500.00			500.00
20	do .....	258.00			258.00
20	do .....	221.90			221.90
20	do .....	1,912.33			1,912.33
20	do .....	1,731.40			1,731.40
20	do .....	1,785.20			1,785.20
20	do .....	118.70			118.70
20	do .....	1,567.10			1,567.10
29	do .....	25.80			25.80
20	do .....		746.86		746.86
20	do .....		314.88		314.88
20	do .....		503.52		503.52
20	do .....		343.45		343.45
20	do .....		665.79		665.79
20	do .....		4.72		4.72
20	do .....		708.23		708.23
20	do .....		313.53		313.53
20	do .....		404.85		404.85
20	do .....	41,207.90			41,207.90
27	do .....	417.41			417.41
27	do .....			1,642.50	1,642.50
27	do .....			70.49	70.49
27	do .....	21,170.00			21,170.00
27	do .....		335.80		335.80
27	do .....		46.50		46.50
27	do .....	2,588.40			2,588.40
27	do .....	25.70			25.70
27	do .....		9,361.00		9,361.00
27	do .....			499.20	499.20
27	do .....		1,934.46		1,934.46
27	do .....		103.30		103.30
27	do .....			250.00	250.00
27	do .....	500.00			500.00
30	do .....	4,817.05			4,817.05
30	do .....	13,846.79			13,846.79
30	do .....	19,085.31			19,085.31
30	do .....	23.98			23.98
30	do .....		211.80		211.80
30	do .....		134.40		134.40
30	do .....		2.68		2.68
30	do .....	8,203.07			8,203.07
30	do .....	369.01			369.01
30	do .....	4,339.02			4,339.02
30	do .....		4,995.00		4,995.00
	Total .....	170,381.78	38,773.70	2,672.79	211,828.27
14	Outstanding .....	170.30			170.30
20	do .....		343.45		343.45
30	do .....		134.40		134.40
		170.30	477.85		648.15
	Total .....	170,211.48	38,295.85	2,672.79	211,180.12

(c) Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of March, 1901.

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1901.					
408	Mar. 7	Settlement .....	-----	\$400.40	-----	\$400.40
409	7	do .....	-----	2.03	-----	2.03
410	7	do .....	-----	83.33	-----	83.33
411	20	do .....	-----	513.45	-----	513.45
412	20	do .....	-----	319.38	-----	319.38
413	20	do .....	-----	220.47	-----	220.47
414	20	do .....	-----	165.12	-----	165.12
415	20	do .....	-----	126.70	-----	126.70
416	20	do .....	-----	129.80	-----	129.80
417	20	do .....	-----	97.85	-----	97.85
418	20	do .....	-----	591.36	-----	591.36
419	20	do .....	-----	174.43	-----	174.43
420	20	do .....	-----	167.41	-----	167.41
421	20	do .....	-----	224.13	-----	224.13
422	20	do .....	-----	181.19	-----	181.19
423	20	do .....	-----	119.07	-----	119.07
424	20	do .....	-----	238.54	-----	238.54
425	20	do .....	-----	262.95	-----	262.95
426	20	do .....	-----	571.97	-----	571.97
427	20	do .....	-----	75.65	-----	75.65
428	20	do .....	-----	169.20	-----	169.20
429	20	do .....	-----	888.84	-----	888.84
430	20	do .....	-----	137.73	-----	137.73
431	20	do .....	-----	129.80	-----	129.80
432	20	do .....	-----	242.64	-----	242.64
433	20	do .....	-----	152.85	-----	152.85
434	20	do .....	-----	446.93	-----	446.93
435	20	do .....	-----	194.33	-----	194.33
436	20	do .....	-----	318.14	-----	318.14
437	20	do .....	-----	132.16	-----	132.16
438	20	do .....	-----	120.99	-----	120.99
439	20	do .....	-----	139.39	-----	139.39
440	20	do .....	-----	215.22	-----	215.22
441	20	do .....	-----	222.78	-----	222.78
442	20	do .....	-----	174.20	-----	174.20
443	20	do .....	-----	127.81	-----	127.81
444	20	do .....	-----	268.87	-----	268.87
445	20	do .....	-----	.36	-----	.36
446	20	do .....	-----	178.85	-----	178.85
447	20	do .....	-----	106.42	-----	106.42
448	20	do .....	-----	1.37	-----	1.37
449	28	do .....	-----	11.87	-----	11.87
450	28	do .....	-----	9.55	-----	9.55
451	28	do .....	-----	45.19	-----	45.19
452	28	do .....	-----	12.90	-----	12.90
453	28	do .....	-----	1.98	-----	1.98
454	28	do .....	-----	2.70	-----	2.70
455	28	do .....	-----	2.18	-----	2.18
456	28	do .....	-----	.36	-----	.36
457	28	do .....	-----	36.38	-----	36.38
458	28	do .....	-----	6.28	-----	6.28
459	28	do .....	-----	6.96	-----	6.96
460	28	do .....	-----	3.00	-----	3.00
461	28	do .....	-----	1.21	-----	1.21
462	28	do .....	-----	7.20	-----	7.20
463	28	do .....	-----	1.87	-----	1.87
464	28	do .....	-----	5.82	-----	5.82
465	28	do .....	-----	2.59	-----	2.59
466	28	do .....	-----	1.77	-----	1.77
467	28	do .....	-----	46.50	-----	46.50
468	28	do .....	-----	702.72	-----	702.72
469	28	do .....	-----	204.25	-----	204.25
470	28	do .....	-----	439.49	-----	439.49
471	28	do .....	-----	237.85	-----	237.85
472	28	do .....	-----	334.58	-----	334.58
473	28	do .....	-----	290.23	-----	290.23
474	28	do .....	-----	184.39	-----	184.39
475	28	do .....	-----	198.12	-----	198.12
476	29	do .....	-----	135.05	-----	135.05
477	29	do .....	-----	229.32	-----	229.32
478	29	do .....	-----	\$181.73	-----	181.73
			181.73	12,196.42	-----	12,378.15
333	Feb. 8	do .....	84.00	-----	-----	84.00
364	16	do .....	-----	1,402.43	-----	1,402.43
390	16	do .....	-----	212.38	-----	212.38
394	21	do .....	-----	-----	\$4,529.74	4,529.74
395	27	do .....	-----	237.65	-----	237.65
406	28	do .....	6.00	-----	-----	6.00
			271.73	14,048.88	4,529.74	18,850.35

(c) *Abstract of moneys paid out on warrants by J. H. Hollander, treasurer, excluding transfers, during the month of March, 1901—Continued.*

Warrant No.	Date.	Class.	Paid from customs receipts.	Paid from internal-revenue receipts.	Paid from miscellaneous receipts.	Total expenditures.
	1901.					
409	Mar. 7	Outstanding.	-----	\$2.03	-----	\$2.03
417	20	do	-----	97.85	-----	97.85
422	20	do	-----	181.19	-----	181.19
424	20	do	-----	238.54	-----	238.54
431	20	do	-----	129.80	-----	129.80
438	20	do	-----	120.99	-----	120.99
440	20	do	-----	215.22	-----	215.22
442	20	do	-----	174.20	-----	174.20
443	20	do	-----	127.81	-----	127.81
444	20	do	-----	268.87	-----	268.87
445	20	do	-----	36	-----	36
446	20	do	-----	178.85	-----	178.85
447	20	do	-----	106.42	-----	106.42
451	28	do	-----	45.19	-----	45.19
452	28	do	-----	12.90	-----	12.90
453	28	do	-----	1.98	-----	1.98
454	28	do	-----	2.70	-----	2.70
455	28	do	-----	2.18	-----	2.18
456	28	do	-----	36	-----	36
457	28	do	-----	36.38	-----	36.38
459	28	do	-----	6.96	-----	6.96
460	28	do	-----	3.00	-----	3.00
461	28	do	-----	1.21	-----	1.21
462	28	do	-----	7.20	-----	7.20
463	28	do	-----	1.87	-----	1.87
464	28	do	-----	5.82	-----	5.82
465	28	do	-----	2.59	-----	2.59
466	28	do	-----	1.77	-----	1.77
472	28	do	-----	334.58	-----	334.58
473	28	do	-----	290.23	-----	290.23
477	29	do	-----	229.32	-----	229.32
				2,828.37	-----	2,828.37
		Total.....	\$271.73	11,220.51	\$4,529.74	16,021.98

(d) *Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of March, 1901.*

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1527	Mar. 2	-----	\$453.32	-----	\$453.32
1528	2	-----	76.39	-----	76.39
1529	2	-----	2,458.88	-----	2,458.88
1530	2	\$25.00	-----	-----	25.00
1531	2	-----	828.45	-----	828.45
1532	4	-----	363.13	-----	363.13
1533	4	-----	242.88	-----	242.88
1534	4	-----	521.80	-----	521.80
1535	4	-----	154.67	-----	154.67
1536	4	-----	579.24	-----	579.24
1537	4	-----	285.00	-----	285.00
1538	4	-----	28.00	-----	28.00
1539	4	-----	37.50	-----	37.50
1540	4	-----	237.50	-----	237.50
1541	4	-----	39.70	-----	39.70
1542	4	-----	258.00	-----	258.00
1543	4	-----	125.75	-----	125.75
1544	4	-----	-----	\$11.92	11.92
1545	4	-----	-----	108.00	108.00
1546	4	-----	-----	200.00	200.00
1547	4	-----	395.80	-----	395.80
1548	5	-----	299.88	-----	299.88
1549	5	-----	118.75	-----	118.75
1550	5	-----	1,034.00	-----	1,034.00
1551	5	-----	54.09	-----	54.09
1552	5	-----	43.75	-----	43.75
1553	5	-----	7.20	-----	7.20
1554	5	-----	227.67	-----	227.67
1555	5	-----	116.50	-----	116.50
1556	5	-----	7.00	-----	7.00
1557	6	-----	361.80	-----	361.80



(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of March, 1901—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1558	Mar. 6		\$354.19		\$354.19
1559	6		1,589.77		1,589.77
1560	6			\$3.00	\$3.00
1561	6		20.03		20.03
1562	6	\$10,000.00			10,000.00
1563	6		322.30		322.30
1564	6		2,380.00		2,380.00
1565	7		332.43		332.43
1566	7		51.80		51.80
1567	7		24.32		24.32
1568	7		291.95		291.95
1569	7			18.10	18.10
1570	7			117.60	117.60
1571	8		520.00		520.00
1572	8		109.70		109.70
1573	8		517.60		517.60
1574	8		40.00		40.00
1575	8		108.52		108.52
1576	8		682.35		682.35
1577	9		719.55		719.55
1578	9		157.75		157.75
1579	9		216.90		216.90
1580	9		170.60		170.60
1581	9			5.00	5.00
1582	9		115.61		115.61
1583	9		473.10		473.10
1584	9		1,248.13		1,248.13
1585	9		1,487.00		1,487.00
1586	9		792.96		792.96
1587	9			51.20	51.20
1588	9		35.50		35.50
1589	9		60.00		60.00
1590	9		547.10		547.10
1591	9		234.94		334.94
1592	9			3,420.00	3,420.00
1593	9	32.56			32.56
1594	11			369.72	369.72
1595	11		1,269.50		1,269.50
1596	12	15,000.00			15,000.00
1597	12		238.11		238.11
1598	12			11.90	11.90
1599	12		760.00		760.00
1600	13		140.93		140.93
1601	13		455.30		455.30
1602	13	726.15			726.15
1603	13		239.71		239.71
1604	14		521.31		521.31
1605	14		321.62		321.62
1606	14		103.50		103.50
1607	14		177.00		177.00
1608	14		100.00		100.00
1609	14		1,410.00		1,410.00
1610	14		342.13		342.13
1611	15		132.00		132.00
1612	15		123.69		123.69
1613	15		101.45		101.45
1614	15		32.58		32.58
1615	15		125.50		125.50
1616	15		1,020.00		1,020.00
1617	15		582.74		582.74
1618	15		416.16		416.16
1619	15			55.00	55.00
1620	15		200.00		200.00
1621	16		44.00		44.00
1622	16		467.07		467.07
1623	16		170.68		170.68
1624	16	20,000.00			20,000.00
1625	16		21.40		21.40
1626	16		300.00		300.00
1627	16		20.00		20.00
1628	16		21.50		21.50
1629	16		11.68		11.68
1630	16		67.80		67.80
1631	16		1,517.60		1,517.60
1632	18		241.03		241.03
1633	18		178.25		178.25
1634	18		193.30		193.30
1635	18		137.30		137.30
1636	18		182.05		182.05
1637	18		312.92		312.92

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of March, 1901—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1638	Mar. 18		\$547.55		\$547.55
1639	18		710.80		710.80
1640	18		1,110.40		1,110.40
1641	18			\$21.92	21.92
1642	18			24.00	24.00
1643	18		677.00		677.00
1644	19			700.90	700.90
1645	19		45.00		45.00
1646	19		50.00		50.00
1647	19		97.80		97.80
1648	19		125.00		125.00
1649	19		30.80		30.80
1650	19		135.00		135.00
1651	19			43.20	43.20
1652	19		1,140.00		1,140.00
1653	20			250.00	250.00
1654	20		762.42		762.42
1655	20	\$15,000.00			15,000.00
1656	21		2,533.00		2,533.00
1657	21		126.50		126.50
1658	21		98.15		98.15
1659	21		.64		.64
1660	21		267.75		267.75
1661	21		1,190.00		1,190.00
1662	22		367.05		367.05
1663	22		300.40		300.40
1664	22		202.80		202.80
1665	22			96.00	96.00
1666	22		203.50		203.50
1667	22		245.50		245.50
1668	22		818.23		818.23
1669	22	610.14			610.14
1670	23		145.25		145.25
1671	23		169.03		169.03
1672	23		133.30		133.30
1673	23		200.00		200.00
1674	23		1,232.50		1,232.50
1675	25		281.73		281.73
1676	25		324.06		324.06
1677	25		131.11		131.11
1678	26		477.02		477.02
1679	26			2.50	2.50
1680	26		673.42		673.42
1681	26		188.50		188.50
1682	26			8.68	8.68
1683	26		336.95		336.95
1684	27	10,000.00			10,000.00
1685	27		419.26		419.26
1686	27		1,663.15		1,663.15
1687	27		468.35		468.35
1688	27		97.01		97.01
1689	27		150.00		150.00
1690	27		352.90		352.90
1691	27		633.61		633.61
1692	27		4,551.00		4,551.00
1693	28		143.51		143.51
1694	28		242.87		242.87
1695	28		225.12		225.12
1696	28		382.91		382.91
1697	28		187.00		187.00
1698	28		200.00		200.00
1699	28		211.00		211.00
1700	28		774.45		774.45
1701	28			85.32	85.32
1702	29		632.80		632.80
1703	29		162.14		162.14
1704	29		158.95		158.95
1705	29		39.50		39.50
1706	29		139.39		139.39
1707	29			50.00	50.00
1708	29			47.75	47.75
1709	29		535.48		535.48
1710	29			2.50	2.50
1711	29		1,076.30		1,076.30
1712	30		360.37		360.37
1713	30		221.11		221.11
1714	30		502.50		502.50
1715	30	12,000.00			12,000.00
1716	30		730.00		730.00
1717	30	31.50			31.50

(d) Abstract of revenues paid to and received by J. H. Hollander, treasurer, excluding transfers, for the month of March, 1901—Continued.

Receipt No.	Date.	Customs receipts.	Internal-revenue receipts.	Miscellaneous receipts.	Total receipts.
	1901.				
1718	Mar. 30		\$214.85		\$214.85
1719	30		150.00		150.00
1720	30		948.62		948.62
1721	30			\$57.30	57.30
1722	30		1,638.57		1,638.57
1723	30			2.00	2.00
1724	30		805.69		805.69
1725	30		992.58		992.58
1726	30			16.80	16.80
1727	30		868.08		868.08
1728	30		262.50		262.50
1729	30		3,595.20		3,595.20
1730	30		645.78		645.78
1731	30			.60	.60
1732	30		259.92		259.92
	Total	\$93,425.35	77,481.10	5,780.91	166,687.36

(e) Abstract of transfers effected on the books of J. H. Hollander, treasurer, during the month of March, 1901.

Warrant No.	Date.	Funds charged.		Funds credited, customs receipts.
		Internal-revenue receipts.	Miscellaneous receipts.	
	1901.			
40	Mar. 20	\$25,000	\$25,000	\$50,000
41	26	125		125
42	30	300		300
43	30	25,000		25,000
	Total	50,425	25,000	75,425

(f) Statement of outstanding drafts March 31, 1901.

Warrant No.	Date.	Class.	Customs receipts.	Internal-revenue receipts.	Total receipts.
	1900.				
8	May 24	Settlement	\$26.46		\$26.46
11	24	do	6.11		6.11
13	24	do	6.11		6.11
285	Oct. 23	do	65.00		65.00
294	Dec. 8	do		\$36.00	36.00
306	28	do		1.62	1.62
	1901.				
314	Jan. 10	do		3.74	3.74
315	10	do		.73	.73
385	Feb. 16	do		56.49	56.49
400	27	do		2.53	2.53
409	Mar. 7	do		2.03	2.03
417	20	do		97.85	97.85
422	20	do		181.19	181.19
424	20	do		238.54	238.54
431	20	do		129.80	129.80
438	20	do		120.99	120.99
440	20	do		215.22	215.22
442	20	do		174.20	174.20
443	20	do		127.81	127.81
444	20	do		268.87	268.87
445	20	do		.36	.36
446	20	do		178.85	178.85
447	20	do		106.42	106.42
451	28	do		45.19	45.19
452	28	do		12.90	12.90
453	28	do		1.98	1.98
454	28	do		2.70	2.70
455	28	do		2.18	2.18
456	28	do		.36	.36
457	28	do		36.38	36.38
459	28	do		6.96	6.96
460	28	do		3.00	3.00

## (f) Statement of outstanding drafts March 31, 1901—Continued.

Warrant No.	Date.	Class.	Customs receipts.	Internal-revenue receipts.	Total receipts.
461	1901.				
462	Mar. 28	Settlement		\$1.21	\$1.21
463	28	do		7.20	7.20
464	28	do		1.87	1.87
465	28	do		5.82	5.82
466	28	do		2.59	2.59
472	28	do		1.77	1.77
473	28	do		334.58	334.58
477	28	do		290.23	290.23
517	14	Accountable	\$170.30	229.32	229.32
537	20	do		170.30	170.30
563	30	do		343.45	343.45
				134.40	134.40
		Total	273.98	3,407.33	3,681.31

## EXHIBIT C.

## General budget of the people of Porto Rico for the fiscal year 1900-1901.

Appropriation.	Total appropriation.	Quarter ending Sept. 30, 1900.			
		Transfers.	Refunds.	Disbursements.	Available balance.
DEPARTMENTS.					
Governor's office, salaries	\$10,040.00			\$2,510.00	\$7,530.00
Secretary's office, salaries and expenses	32,870.00			7,264.79	25,605.21
Insular police:					
Salaries	193,120.00			47,115.42	146,004.58
Expenses	10,730.00			2,390.00	8,340.00
Attorney-general's office:					
Salaries	12,016.00			3,003.66	9,012.34
Expenses	500.00		\$8.04	125.00	383.04
Judiciary of Porto Rico:					
Salaries	167,900.00	\$1,005.98	440.45	32,896.22	136,450.21
Expenses	26,520.00	2,500.20	168.88	11,427.39	17,761.49
Board of prison control:					
Salaries	12,672.00			3,168.00	9,504.00
Expenses	77,938.51			18,836.68	59,101.83
Commission to compile and revise the laws of Porto Rico:					
Salaries	20,000.00			4,130.35	15,869.65
Expenses	3,000.00			922.67	2,077.33
Treasurer's office:					
Salaries	30,740.00			6,937.18	23,802.82
Expenses	5,000.00			709.70	4,290.30
Collectors of internal revenue:					
Salaries	25,660.00		1.33	6,354.41	19,306.92
Expenses	11,340.00			2,245.82	9,094.18
Internal-revenue agents and tax examiners:					
Salaries	16,800.00			2,797.16	14,002.84
Expenses	7,000.00			1,359.10	5,640.90
Auditor's office:					
Salaries	25,640.00			6,028.45	19,611.55
Expenses	2,000.00			103.31	1,896.69
Printing and supply division:					
Salaries and expenses	2,616.00			410.19	2,205.81
Stationery	20,000.00			2,080.89	17,919.11
Office of the commissioner of the interior:					
Salaries	19,400.00			4,652.50	14,747.50
Expenses	1,000.00		42.14	249.99	792.15
Board of public works:					
Salaries	81,574.00			18,474.33	63,099.67
Expenses	148,400.00			31,077.88	117,322.12
Extraordinary expenses	250,000.00			68,750.00	181,250.00
Board of charities:					
Salaries	59,264.00			8,486.93	50,777.07
Expenses	45,400.80		200.00	10,372.85	35,227.95
Superior board of health:					
Salaries	8,596.00			1,971.02	6,624.98
Expenses	2,508.00			402.00	2,106.00
Department of education:					
Salaries	327,400.00		10.00	26,140.00	301,270.00
Expenses	62,200.00	1,200.00		12,458.69	50,941.31
Contingent fund	10,400.00				10,400.00
Legislative assembly of Porto Rico:					
Salaries	3,000.00			241.64	2,758.36
Expenses	98,500.00			1,662.50	96,837.50

## EXHIBIT C—Continued.

*General budget of the people of Porto Rico for the fiscal year 1900-1901—Continued.*

Appropriation.	Total appropriation.	Quarter ending Sept. 30, 1900.			
		Transfers.	Refunds.	Disbursements.	Available balance.
DEPARTMENTS—continued.					
Office commission diputacion provincial:					
Salaries .....	\$2,800.00	-----		\$595.65	\$2,204.37
Expenses .....	100.00	-----		15.00	85.00
Claims versus diputacion provincial .....	50,000.00	-----		413.85	49,586.15
Miscellaneous expenditures .....	100,000.00	\$4,705.98		1,255.50	94,038.52
Total .....	1,984,645.31	-----	\$370.84	350,036.70	1,635,479.45

Appropriation.	Quarter ending Dec. 31, 1900.			
	Transfers.	Refunds.	Disbursements.	Available balance.
DEPARTMENTS.				
Governor's office, salaries .....	\$225.00	-----	\$2,585.10	\$5,169.90
Secretary's office, salaries and expenses .....	-----	\$158.31	5,290.01	20,473.51
Insular police:				
Salaries .....	-----	-----	47,460.00	98,544.58
Expenses .....	-----	-----	1,540.00	6,800.00
Attorney-general's office:				
Salaries .....	2,483.70	340.38	3,900.68	7,935.74
Expenses .....	-----	33.41	125.00	291.45
Judiciary of Porto Rico:				
Salaries .....	-----	895.46	36,250.09	101,095.58
Expenses .....	279.00	972.96	11,020.98	7,992.47
Board of prison control:				
Salaries .....	-----	178.27	2,079.42	7,602.85
Expenses .....	-----	30.45	20,096.90	39,035.38
Commission to compile and revise the laws of Porto Rico:				
Salaries .....	-----	-----	6,354.26	9,515.39
Expenses .....	-----	-----	933.27	1,144.06
Treasurer's office:				
Salaries .....	-----	-----	7,014.88	16,787.94
Expenses .....	-----	-----	300.00	3,990.30
Collectors of internal revenue:				
Salaries .....	-----	9.54	6,321.31	12,995.15
Expenses .....	-----	136.45	3,729.71	5,500.92
Internal revenue agents and tax examiners:				
Salaries .....	-----	-----	2,786.43	11,216.41
Expenses .....	-----	-----	800.00	4,840.90
Auditor's office:				
Salaries .....	-----	-----	6,397.47	13,214.08
Expenses .....	-----	-----	119.14	1,777.55
Printing and supply division:				
Salaries and expenses .....	-----	-----	684.20	1,521.61
Stationery .....	-----	-----	3,317.35	14,601.76
Office of the commissioner of the interior:				
Salaries .....	-----	-----	4,732.68	10,014.82
Expenses .....	-----	-----	150.00	642.15
Board of public works:				
Salaries .....	-----	-----	18,582.49	44,517.18
Expenses .....	3,482.02	.07	22,970.00	97,834.21
Extraordinary expenses .....	-----	-----	83,852.75	97,397.25
Board of charities:				
Salaries .....	-----	-----	8,161.59	42,615.48
Expenses .....	-----	2.19	15,966.43	19,263.71
Superior board of health:				
Salaries .....	428.48	-----	2,135.00	4,918.46
Expenses .....	301.43	-----	1,171.00	1,236.43
Department of education:				
Salaries .....	-----	-----	87,743.70	213,526.30
Expenses .....	-----	2,000.00	16,268.60	36,672.71
Contingent fund .....	-----	-----	-----	10,400.00
Legislative assembly of Porto Rico:				
Salaries .....	-----	-----	1,170.52	1,587.84
Expenses .....	-----	-----	29,610.78	67,226.72
Office commission diputacion provincial:				
Salaries .....	-----	-----	700.00	1,504.37
Expenses .....	-----	-----	17.53	67.47
Claims versus diputacion provincial, claims .....	-----	-----	-----	49,586.15
Miscellaneous expenditures .....	7,199.63	-----	546.09	86,292.80
Refunds, taxes, judicial deposits, and trust funds (no appropriation) .....	-----	-----	1,346.16	1,346.16
Total .....	-----	4,757.49	464,231.52	1,176,005.42

## EXHIBIT C—Continued.

*General budget of the people of Porto Rico for the fiscal year 1900-1901—Continued.*

Appropriation.	Quarter ending Mar. 31, 1901.			
	Transfers.	Refunds.	Disbursements.	Available balance.
<b>DEPARTMENTS.</b>				
Governor's office, salaries.....			\$2,585.00	\$2,584.90
Secretary's office, salaries and expenses.....			5,474.47	14,999.04
Insular police:				
Salaries.....			54,806.41	43,738.17
Expenses.....			3,120.00	3,680.00
Attorney-general's office:				
Salaries.....	\$300.00		2,725.35	5,510.39
Expenses.....			290.00	1.45
Judiciary of Porto Rico:				
Salaries.....		\$380.69	39,717.18	61,759.09
Expenses.....	600.00	212.21	6,235.81	2,568.87
Board of prison control:				
Salaries.....			1,692.28	5,910.57
Expenses.....			14,896.89	24,138.49
Commission to compile and revise the laws of Porto Rico:				
Salaries.....			8,331.26	1,184.13
Expenses.....			1,144.06	
Treasurer's office:				
Salaries.....			7,902.40	8,885.54
Expenses.....			1,432.67	2,557.63
Collectors of internal revenue:				
Salaries.....			6,166.00	6,829.15
Expenses.....	1,585.48	84.50	6,592.93	577.97
Internal-revenue agents and tax examiners:				
Salaries.....			3,648.88	7,567.53
Expenses.....			3,000.00	1,840.90
Auditor's office:				
Salaries.....	131.72		6,734.72	6,611.08
Expenses.....			79.15	1,698.40
Printing and supply division:				
Salaries and expenses.....			672.00	849.61
Stationery.....		396.75	854.19	14,343.32
Office of the commissioner of the interior:				
Salaries.....			4,825.00	5,189.82
Expenses.....			125.00	517.15
Board of public works:				
Salaries.....			16,118.72	28,398.46
Expenses.....	1,664.74	133.04	54,551.16	45,080.83
Extraordinary expenses.....		119.01	93,990.60	3,525.66
Board of charities:				
Salaries.....		127.78	9,347.98	33,395.28
Expenses.....		479.36	13,097.65	6,645.42
Superior board of health:				
Salaries.....			2,250.00	2,668.46
Expenses.....	3,050.00	.13	2,384.48	1,902.08
Department of education:				
Salaries.....			97,627.00	115,899.30
Expenses.....			13,036.29	23,636.42
Contingent fund.....				10,400.00
Legislative assembly of Porto Rico:				
Salaries.....				
Expenses.....	2,000.00	375.45	27,898.48	43,291.53
Office commission diputacion provincial:				
Salaries.....			700.00	804.37
Expenses.....			20.20	47.27
Claims against diputacion provincial.....				49,586.15
Miscellaneous expenditures.....	9,331.94		769.64	76,191.22
Refunds, taxes, judicial deposits, and trust funds (no appropriation).....			126.10	1,472.26
<b>Total</b> .....		2,507.92	514,969.95	663,543.39

## EXHIBIT D.

*Report of collections of taxes made by the collectors of internal revenue from July 1, 1900, to February 28, 1901.*

## FIRST DISTRICT—SAN JUAN.

	Urban.	Rural.	Industrial and commercial.	Territorial.	School.	Miscellaneous.	Stamps.	Total.
1900.								
July .....	\$1,246.78	\$595.15	\$4,126.54	\$400.47	\$4.32	\$494.42	\$9,535.46	\$16,403.14
August .....	1,152.26	277.99	4,979.52	157.46	-----	358.79	5,475.23	12,401.25
September .....	556.94	447.40	6,064.62	125.47	3.24	43.30	2,013.94	9,254.91
October .....	359.48	327.72	7,465.05	105.20	-----	491.75	2,958.06	11,707.26
November .....	551.10	1,810.45	2,704.62	83.05	19.44	7.50	2,231.23	7,407.39
December .....	10,308.12	4,421.05	1,295.74	231.54	13.32	14.15	2,602.92	18,886.84
1901.								
January .....	2,898.60	2,896.65	5,851.01	112.11	33.48	14.48	2,251.00	13,997.33
February .....	4,608.50	3,023.95	1,378.14	70.66	3.24	49.56	10,549.00	19,683.05
Total .....	21,681.78	13,740.36	33,865.24	1,285.96	77.04	1,473.95	37,616.84	109,741.17

## SECOND DISTRICT—CAGUAS.

1900.								
July .....	\$89.42	\$977.34	\$134.15	\$179.60	\$83.50	\$12.50	\$526.28	\$2,002.79
August .....	275.31	1,018.61	596.67	27.20	82.23	540.15	193.83	2,734.00
September .....	41.11	432.39	308.12	187.49	-----	265.43	290.25	1,524.79
October .....	174.11	243.65	537.48	.95	-----	206.25	279.59	1,442.03
November .....	583.41	1,172.13	547.20	21.83	-----	124.50	311.62	2,760.69
December .....	417.74	1,269.16	233.68	94.72	7.56	50.00	344.06	2,416.92
1901.								
January .....	473.24	1,316.80	615.63	52.90	2.16	86.45	286.74	2,833.92
February .....	565.74	1,542.91	393.62	69.17	-----	-----	685.27	3,256.71
Total .....	2,620.08	7,972.99	3,366.55	633.86	175.45	1,285.28	2,917.64	18,971.85

## THIRD DISTRICT—ARECIBO.

1900.								
July .....	\$650.57	\$2,853.69	\$1,203.29	\$716.44	\$37.45	\$21.90	\$740.45	\$6,223.79
August .....	214.19	951.32	1,008.63	840.11	27.90	7.80	322.42	3,372.37
September .....	225.13	873.77	1,321.91	139.00	7.56	-----	-----	2,567.37
October .....	378.19	1,413.42	600.22	244.81	6.48	114.58	704.63	3,462.33
November .....	1,210.29	3,817.26	1,837.65	768.69	6.48	-----	682.64	8,323.01
December .....	708.72	3,566.61	663.40	565.96	99.36	-----	845.41	6,449.46
1901.								
January .....	641.22	2,035.92	320.35	184.87	8.64	85.43	999.35	4,275.78
February .....	664.44	2,020.67	890.59	230.43	-----	27.55	1,865.05	5,698.73
Total .....	4,692.75	17,532.66	7,846.04	3,690.31	193.87	257.26	6,159.95	40,372.84

## FOURTH DISTRICT—AGUADILLA.

1900.								
July .....	\$110.18	\$350.81	\$148.43	\$134.40	\$208.06	\$2.00	\$722.79	\$1,676.67
August .....	32.40	179.56	657.67	134.81	-----	18.00	208.54	1,230.98
September .....	233.32	318.43	357.82	152.04	-----	-----	103.72	1,165.33
October .....	166.62	213.44	379.43	289.87	-----	150.00	224.60	1,423.96
November .....	421.75	465.24	985.99	984.61	54.05	7.50	203.39	3,122.53
December .....	223.40	298.34	223.56	2,175.16	12.65	11.31	514.13	3,458.55
1901.								
January .....	292.40	272.60	242.78	774.37	-----	105.00	380.29	2,067.44
February .....	351.88	694.67	1,057.52	352.52	-----	53.00	264.53	2,774.12
Total .....	1,831.95	2,793.09	4,053.20	4,997.78	274.76	346.81	2,621.99	16,919.58

## EXHIBIT D—Continued.

*Report of collections of taxes made by the collectors of internal revenue from July 1, 1900, to February 28, 1901—Continued.*

## FIFTH DISTRICT—MAYAGUEZ.

	Urban.	Rural.	Indus- trial and commer- cial.	Territo- rial.	School.	Miscella- neous.	Stamps.	Total.
1900.								
July .....	\$16.44	\$651.33	\$1,023.99	\$1,177.65	\$36.80	\$2.40	\$3,159.90	\$6,068.51
August .....	41.68	723.20	2,547.95	169.16	14.11	62.85	1,612.89	5,171.84
September .....	653.61	164.19	1,011.62	480.42	28.08	195.40	1,793.63	4,326.95
October .....	99.40	245.60	2,600.12	675.32	22.68	61.30	781.52	4,485.94
November .....	171.76	1,223.85	2,040.83	2,182.34	-----	43.22	1,597.49	7,259.49
December .....	770.91	3,707.83	1,389.34	2,164.07	-----	222.65	1,714.09	9,968.89
1901.								
January .....	934.02	4,001.07	1,436.13	590.08	-----	27.72	2,381.89	9,370.91
February .....	3,579.53	4,925.78	1,288.78	796.35	-----	5.66	2,273.36	12,869.46
Total .....	6,267.35	15,642.85	13,338.76	8,235.39	101.67	621.20	15,314.77	59,521.99

## SIXTH DISTRICT—PONCE.

	Urban.	Rural.	Indus- trial and commer- cial.	Territo- rial.	School.	Miscella- neous.	Stamps.	Total.
1900.								
July .....	\$1,134.36	\$2,822.05	\$1,619.12	\$37.59	\$73.75	\$124.54	\$3,593.72	\$9,405.13
August .....	1,400.88	2,416.21	6,563.36	114.70	7.56	277.55	2,114.55	12,894.81
September .....	592.33	1,909.97	3,373.65	173.23	5.40	541.15	1,814.25	8,409.98
October .....	650.35	2,231.72	2,796.46	126.94	23.76	435.80	1,918.00	8,183.03
November .....	1,133.02	5,290.33	2,534.70	15.52	1.08	320.50	2,567.36	11,862.51
December .....	1,530.16	4,894.19	2,175.52	324.03	11.88	160.06	3,182.93	12,278.77
1901.								
January .....	5,875.57	4,298.35	4,122.74	114.31	41.00	6.00	2,068.29	16,526.26
February .....	4,981.35	6,875.56	2,834.35	291.10	17.28	56.55	3,269.05	18,325.24
Total .....	17,298.02	30,738.38	26,019.90	1,197.42	181.71	1,922.15	20,528.15	97,885.73

## SEVENTH DISTRICT—GUAYAMA.

	Urban.	Rural.	Indus- trial and commer- cial.	Territo- rial.	School.	Miscella- neous.	Stamps.	Total.
1900.								
July .....	\$29.40	\$1,309.23	\$492.72	-----	\$2.25	-----	\$51.41.36	\$3,574.96
August .....	72.84	281.05	636.61	-----	-----	\$202.76	431.96	1,625.22
September .....	28.78	185.70	240.35	\$27.38	-----	561.19	476.19	1,519.59
October .....	96.84	551.00	458.58	-----	-----	203.00	230.64	1,540.06
November .....	639.32	2,291.71	401.89	49.59	128.59	-----	634.61	4,145.71
December .....	293.17	1,144.22	68.51	28.62	-----	-----	330.96	1,925.48
1901.								
January .....	411.82	1,528.07	397.69	5.34	92.88	-----	429.89	2,865.69
February .....	450.20	1,223.06	214.27	31.25	30.24	-----	1,381.53	3,330.53
Total .....	2,222.37	8,514.04	2,910.62	142.16	253.96	966.95	5,517.14	20,527.24

## EIGHTH DISTRICT—HUMACAO.

	Urban.	Rural.	Indus- trial and commer- cial.	Territo- rial.	School.	Miscella- neous.	Stamps.	Total.
1900.								
July .....	\$257.48	\$1,328.36	\$760.13	\$31.58	\$6.25	\$12.74	\$2,335.79	\$4,732.33
August .....	148.19	393.92	768.35	-----	-----	161.55	921.79	2,393.80
September .....	175.68	710.64	1,014.93	14.75	1.25	164.55	691.71	2,773.51
October .....	223.48	1,962.39	547.54	2.79	2.50	160.00	379.19	3,277.89
November .....	337.54	2,723.52	573.09	12.36	1.25	3.75	474.90	4,126.41
December .....	282.46	2,782.62	318.06	4.55	202.25	5.85	246.64	3,842.43
1901.								
January .....	611.85	2,235.32	625.05	1.38	103.75	.55	210.80	3,788.70
February .....	403.40	2,259.84	699.99	5.86	38.75	-----	546.69	3,954.53
Total .....	2,440.08	14,396.61	5,307.14	73.27	356.00	508.99	5,807.51	28,889.60



## EXHIBIT D—Continued.

*Report of collections of taxes made by the collectors of internal revenue from July 1, 1900, to February 28, 1901—Continued.*

## NINTH DISTRICT—VIEQUES.

	Urban.	Rural.	Industrial and commercial.	Territorial.	School.	Miscellaneous.	Stamps.	Total.
1900.								
July			\$260.56				\$739.78	\$1,000.34
August	\$109.00	\$877.24	17.39				227.80	1,231.43
September	98.87	443.37	39.70				424.20	1,006.14
October	63.71	702.94	150.74				305.30	1,222.69
November	53.49	449.19	52.30				245.42	800.40
December	1.37		.89				300.20	302.46
1901.								
January	55.09	819.52	154.97				200.80	1,230.38
February	46.22	367.22	53.92				78.85	546.21
Total	427.75	3,659.48	730.47				2,522.35	7,340.05

## EXHIBIT E.

*Deposits made by nine collectors of internal revenue and thirty-six stamp agents on account of "internal-revenue receipts" (inclusive refunds).*

	1900.					
	May.	June.	July.	August.	September.	October.
San Juan	\$16,434.28	\$10,992.09	\$16,219.20	\$12,056.83	\$8,970.24	\$11,892.42
Caguas	1,818.13	1,789.24	1,935.93	2,136.83	1,247.08	1,564.01
Aguadilla	593.76	903.17	974.11	2,226.03	1,474.55	1,468.36
Mayaguez	5,196.21	5,047.34	6,857.64	5,308.49	4,223.64	4,711.98
Ponce	7,027.35	12,851.08	9,711.21	11,787.95	8,539.80	7,906.27
Guayama	991.15	2,772.14	4,522.00	1,781.34	1,258.35	896.48
Humacao	2,391.63	2,961.89	6,172.92	3,734.24	2,128.81	2,679.63
Arecibo	1,398.25	3,755.57	8,734.26	4,011.68	2,586.29	3,874.42
Vieques	1,535.63	1,002.41	1,366.55	1,153.90	1,002.76	1,150.68
Total	37,986.39	42,074.93	56,484.82	44,197.29	31,431.52	36,153.25
Total deposits	37,986.39	80,061.32	136,546.14	180,743.43	212,174.95	248,328.20

	1900.		1901.		
	November.	December.	January.	February.	March.
San Juan	\$7,360.58	\$18,990.49	\$14,238.64	\$20,213.90	\$28,981.11
Caguas	2,120.43	3,147.66	2,588.55	3,275.05	3,538.05
Aguadilla	2,808.33	1,936.30	2,596.17	2,096.46	2,041.16
Mayaguez	5,287.74	10,697.17	8,959.98	14,224.16	12,062.04
Ponce	5,357.27	14,429.52	19,778.66	20,170.53	9,815.33
Guayama	5,125.03	1,885.45	2,956.96	3,330.53	3,618.35
Humacao	3,568.25	2,971.15	6,522.90	1,247.60	4,945.06
Arecibo	7,325.06	5,713.01	5,223.17	7,678.72	4,621.34
Vieques	1,278.66	15.16	803.72	1,120.66	517.12
Thirty-six stamp agents				1,518.80	7,341.54
Total	40,231.35	59,785.91	63,668.75	74,876.41	77,481.10
Total receipts	288,559.55	348,345.46	412,014.21	486,890.62	564,371.72

## EXHIBIT F.

*Statement of internal-revenue stamps (old series) received and issued from May 1, 1900, to March 31, 1901.*

1900.

May 1. Received from the late United States military government	\$203,803.50
June 29. Received as additional supply	59,991.00
July 14. Received as additional supply	5,006.00
Nov. 27. Received as additional supply	1,209.90

270,010.40

1900.

May 1-31. Issued to collectors of internal revenue.....	\$13,597.50	
June 1-30. Issued to collectors of internal revenue.....	23,065.00	
July 1-31. Issued to collectors of internal revenue.....	26,660.00	
Aug. 1-31. Issued to collectors of internal revenue.....	12,515.00	
Sept. 1-30. Issued to collectors of internal revenue.....	3,430.00	
Oct. 1-31. Issued to collectors of internal revenue.....	8,090.00	
Nov. 1-30. Issued to collectors of internal revenue.....	5,945.00	
Dec. 1-31. Issued to collectors of internal revenue.....	11,249.00	
1901.		
Jan. 1-31. Issued to collectors of internal revenue.....	7,502.50	
		\$112,054.00
Feb. 28. Stock on hand.....		157,956.40
Returned from collectors of internal revenue.....		12,988.65
Mar. 31. Remaining stock on hand (ordered to be destroyed by committee appointed by the governor of Porto Rico).....		170,945.05

## EXHIBIT G.

*Value of internal-revenue stamps issued on requisitions to collectors of internal revenue and thirty-six stamp agents, from May 1, 1900, to March 31, 1901.*

	1900.					
	May.	June.	July.	August.	September.	October.
San Juan.....	\$2,100.00	\$9,750.00	\$10,400.00	\$6,800.00	\$600.00	\$3,400.00
Caguas.....	700.00	975.00	975.00			440.00
Arecibo.....	595.00	1,085.00	2,610.00			500.00
Aguadilla.....	1,000.00		420.00		180.00	190.00
Mayaguez.....	852.50	2,830.00	4,400.00	2,205.00	800.00	1,800.00
Ponce.....	5,200.00	4,800.00	3,000.00	3,300.00		1,500.00
Guayama.....	1,800.00	1,550.00	1,320.00	210.00		260.00
Humacao.....	1,350.00	2,050.00	2,875.00		1,200.00	
Vieques.....		1,000.00	660.00		650.00	
Total.....	13,597.50	23,065.00	26,660.00	12,515.00	3,430.00	8,090.00
Total issued.....	13,597.50	36,662.50	63,322.50	75,837.50	79,267.50	87,357.50

	1900.		1901.		
	November.	December.	January.	February.	March.
San Juan.....	\$800.00	\$3,000.00	\$1,500.00	\$15,730.00	\$15,508.00
Caguas.....		890.00		2,834.00	580.00
Arecibo.....		640.00	1,525.00	5,132.00	
Aguadilla.....	30.00	872.00	77.50	2,734.00	100.00
Mayaguez.....	1,015.00	1,000.00	2,000.00	6,508.00	1,724.00
Ponce.....	3,150.00	3,650.00	1,800.00	9,106.00	3,520.00
Guayama.....	350.00	510.00	600.00	2,724.00	3,512.00
Humacao.....		650.00		2,724.00	
Vieques.....	600.00	37.00		1,448.00	
36 stamp agencies.....				51,941.60	6,671.45
Total.....	5,945.00	11,249.00	7,502.50	100,881.60	31,615.45
Total issued.....	93,302.50	104,551.50	112,054.00	212,935.60	244,551.05

## EXHIBIT H.

*Surety bonds filed with the treasurer of Porto Rico.*

## INTERNAL-REVENUE STAMP AGENTS.

Date filed.	Name.	Locality.	Surety.	Amount.
1901. Feb. 2	Jose Nater Girona.....	Vega Baja.....	Fidelity and Deposit Company of Maryland.	\$3,000
Do...	Joaquin Beamud Saloy- mayor.	Cabo Rojo.....	do.....	3,000
Do...	Alfred Giminez y Mo- reno.	Bayamon.....	do.....	3,000
Feb. 7	Rafael M. Delgado.....	Yauco.....	do.....	3,000
Do...	Enrique F. Rossy.....	San German.....	do.....	3,000
Do...	Pedro Comas.....	Santa Isabel.....	do.....	2,000
Do...	Guillermo Iglesias.....	Camuy.....	do.....	2,000
Do...	Salvador Sierra.....	Manati.....	do.....	2,000
Do...	Cruz Alegria.....	Barceloneta.....	do.....	1,000
Do...	Pio Fernandez.....	Toa Baja.....	do.....	500
Do...	Jose Cordoves Berrios.....	San Lorenzo.....	do.....	500
Do...	Eugenio Pagan.....	Guayanilla.....	do.....	500
Do...	Manuel S. Pacheco.....	Fajardo.....	do.....	3,000
Do...	Fernando Callejo.....	Utua.....	do.....	3,000
Feb. 18	Mario Brau Zuzuar- regin.	Rio Piedras.....	do.....	2,000
Do...	Jose R. Puente.....	Cayey.....	do.....	3,000
Feb. 20	Paul Villela.....	Lares.....	Personal.....	2,000
Do...	Carlos Tulia.....	Juana Diaz.....	do.....	1,000
Do...	Delfin Sierra.....	Juncos.....	do.....	500
Do...	Jose M. Irizarry.....	Sabana Grande.....	Fidelity and Deposit Company of Maryland.	500
Feb. 23	Rafael Rodriguez.....	Coamo.....	do.....	2,000
Do...	Guillermina Davila.....	Ciales.....	do.....	500
Do...	Maria Antonia Arena.....	Guanica.....	Personal.....	500
Do...	Francisco Valdejuli.....	Yabucoa.....	do.....	2,000
Feb. 25	Ramon Caceres.....	Aguada.....	do.....	500
Do...	Francisco Virella Uribe.	Arroyo.....	Fidelity and Deposit Company of Maryland.	2,000
Do...	Octavio Rivera Rodri- guez.	Patillas.....	do.....	2,000
Feb. 26	Virgilio Garcia.....	Anasco.....	Personal.....	500
Do...	Isidoro H. Rivera.....	Gurabo.....	do.....	500
Feb. 27	Enrique Urrutia.....	Comerio.....	Fidelity and Deposit Company of Maryland.	2,000
Do...	Emilio Castillo.....	Lajas.....	do.....	500
Mar. 2	Manuel Benito Santan.....	Rio Grande.....	do.....	1,000
Mar. 6	Aurean Brau.....	Maricao.....	do.....	1,000
Mar. 18	Juan Buso Pacheco.....	Naguabo.....	do.....	500
Mar. 23	Mariano Vassallo.....	Corozal.....	do.....	500

## DEPUTY COLLECTORS OF INTERNAL REVENUE.

1900. Nov. 23	Enrique Ramos Tulier..	Bayamon, Toa Alta, Na- ranjito.	Fidelity and Deposit Company of Maryland.	\$2,000
1901. Feb. 18	Jose Vicente Toste.....	Loiza, Rio Grande.....	do.....	2,000
Mar. 25	Andrew Holst.....	Fajardo.....	Personal.....	1,000
Do...	Sandalio Valencia.....	Maunabo, Patillas, Ya- bucua.	Fidelity and Deposit Company of Maryland.	2,000
Mar. 26	Manuel Soto Aponte.....	Juncos.....	do.....	1,000
Do...	do.....	Gurabo, Hato Grande.....	do.....	4,000
Do...	Candido Selles Lopez.....	Cayey.....	do.....	1,000
Do...	Manuel Reyes Ruiz.....	Cidra, Comerio, Aguas Buenas.	do.....	3,000
Do...	Carlos B. Aguiar.....	Santa Isabel, Guaya- nilla, Salinas, Penue- las, Juana Diaz, Ad- juntas.	do.....	8,000
Mar. 28	Sergio Berenguer.....	Cabo Rojo, Las Marias, San Sebastian.	do.....	5,000

## EXHIBIT H—Continued.

*Surety bonds filed with the treasurer of Porto Rico—Continued.*

## COLLECTORS OF INTERNAL REVENUE.

Date filed.	Name.	Locality.	Surety.	Amount.
1900.				
May 12	Jose M. Quero.....	Arecibo.....	Personal.....	\$2,000
16	Vicente Delgodere.....	Guayama.....	do.....	2,000
17	Enrique Miro.....	Humacao.....	do.....	2,000
21	Adolfo Rieckehoff.....	Vieques.....	do.....	2,000
Nov. 28	Salomon Dones.....	San Juan.....	do.....	6,000
1901.				
Mar. 26	Bartolome Esteva y Palmer.....	Ponce.....	Fidelity and Deposit Company of Maryland.	4,000
26	Rafael T. Ponte.....	Caguas.....	do.....	2,000
28	Eliseo Font y Guillot.....	Mayaguez.....	do.....	4,000
28	Fernando J. Montilla.....	Aguadilla.....	do.....	2,000

## DISBURSING OFFICERS.

1900.				
May 12	Antonio M. de Aldrey...	Office of commissioner of the interior.	Personal.....	\$4,000
Aug. 8	Edward S. Wilson.....	United States district court.	Union Surety and Guarantee Company.	20,000
30	Lowell D. Hosmer.....	Board of public works...	Fidelity and Deposit Company of Maryland.	40,000
30	William T. Smith.....	Superior board of health	do.....	2,000
Sept. 14	Juan Hernandez Lopez.....	Commission to compile and revise the laws of Porto Rico.	Personal.....	3,000
Oct. 27	Arthur E. Parke.....	Offices of the governor and secretary of Porto Rico.	do.....	100
1901.				
Feb. 7	William C. Smith.....	Bureau of assessment...	Fidelity and Deposit Company of Maryland.	10,000
8	Francisco Acosta.....	Department of justice and insular courts.	do.....	6,000
11	Arthur J. Meyer.....	Insular police.....	do.....	22,500
12	John McGlone.....	Bureau of insular telegraph.	do.....	4,000
Mar. 20	George W. Fishback.....	Porto Rican commissioner to the Pan-American Exposition at Buffalo.	do.....	3,000
20	Richard T. Hayden.....	Director of charities.....	do.....	9,000
22	Frederick F. Bernard.....	Department of education.	do.....	45,000
25	Charles H. Magee.....	Legislative assembly of Porto Rico.	do.....	10,000
30	George W. Hale.....	Director of prisons.....	do.....	10,000

## MISCELLANEOUS.

1900.				
Aug. 9	De Ford & Co.....	Depository of public funds.	Fidelity and Deposit Company of Maryland.	\$500,000
Sept. 14	American Colonial Bank.....	do.....	do.....	500,000
1901.				
Mar. 26	Benjamin R. Dix.....	Receiver.....	do.....	500
29	Brogun H. Osterhoudt.....	Director of charities.....	do.....	5,000

## TAXGATHERERS.

1900.				
June 11	Jorge Romany.....	Yauco.....	Personal.....	\$2,000
20	do.....	Anasco, Maricao.....	do.....	4,000
July 24	Sergio Berenguer.....	San German.....	do.....	2,000
Sept. 7	Jose Garcia Geigel.....	Trujillo Alto, Vega Alta, Vega Baja, Camuy, Corozal, Hatillo, Isabela, Barceloneta, Morovis, Quebradillas.	Fidelity and Deposit Company of Maryland.	10,000
Nov. 6	Sergio Berenguer.....	Lares.....	Personal.....	2,000
July 7	J. Alsino y Gonzalez.....	Rio Piedras.....	Fidelity and Deposit Company of Maryland.	1,000
Aug. 16	Gaspar Gonzalez Diaz.....	Trujillo.....	do.....	1,000
July 27	Marcelino Andino.....	Barros, Ciales.....	do.....	3,000

## EXHIBIT I.

*Mortgage bank cedulas and other securities in possession of the treasurer of Porto Rico.*

Date of deposit.	Name of depositor.	Purpose.	Value in United States currency.
Feb. 14, 1896	Juan Irizarry .....	Register of deeds, Guayama .....	\$480.00
Mar. 31, 1896	Juan Vias Ochoteco .....	Register of deeds, Caguas .....	480.00
May 4, 1896	Antonio de Aldrey .....	Notary public, Vieques .....	420.00
Aug. 31, 1896	Benito J. Carreras .....	Broker .....	900.00
Apr. 8, 1897	Feliciano Pinola .....	Register of deeds, Humacao .....	950.00
Apr. 19, 1897	Leopoldo B. Strube .....	Mail conveyer .....	60.00
May 6, 1896	Jose Lentino .....	Broker .....	912.00
June 5, 1897	Dario Rola .....	Solicitor of Aguadilla .....	286.50
Dec. 4, 1896	Successors Finlay Bros .....	Insurance agents .....	600.00
Feb. 23, 1897	Rafael de Fabian .....	Telephone line, San Juan .....	1,440.00
Jan. 23, 1898	Manuel Solis .....	Notary public, Yauco .....	420.00
Mar. 7, 1898	Rafael de Fabian .....	Telephone line, Mayaguez .....	720.00
Mar. 8, 1898	Ulpiano Colon .....	Broker .....	600.00
Mar. 18, 1898	Successors Finlay Bros .....	Insurance agents .....	600.00
Mar. 26, 1898	Carlos Ereno .....	Roads contractor .....	1,920.00
Sept. 7, 1898	Tomas Valdejuli .....	Notary public, Bayamon .....	660.00
Dec. 7, 1898	Guillermo Korber .....	Water supply work .....	60.00
Mar. 4, 1899	Antonio de Aldrey .....	Notary public, Humacao .....	420.00
Mar. 29, 1899	Juan Irizarry .....	Register of deeds, Mayaguez .....	420.00
Apr. 29, 1899	A. L. & A. M. Arpin .....	Franchise .....	180.00
Do .....	do .....	do .....	60.00
May 23, 1899	Meltz & Gandia .....	Insurance agents .....	960.00
May 31, 1899	do .....	do .....	960.00
June 12, 1899	Guillermo Korber .....	do .....	600.00
Do .....	Mullenhoff & Korber .....	do .....	900.00
June 27, 1899	do .....	do .....	720.00
July 17, 1899	do .....	do .....	3,600.00
July 12, 1899	Fritze, Lundt & Co. .....	do .....	4,000.00
Apr. 18, 1900	Pedro J. Fernandez .....	Disbursing officer, public works .....	300.00
Feb. 9, 1898	Pedro San Clemente .....	Collector of customs, Arroyo .....	900.00
Mar. 23, 1899	do .....	do .....	600.00
Apr. 5, 1899	Salvador Tio .....	Internal-revenue subcollector, Cabo Rojo .....	300.00
June 12, 1899	Mullenhoff & Korber .....	Insurance agents .....	a 500.00
	Total .....		26,929.50

a United States registered bond.

## CHAPTER IV.

## REPORT OF THE AUDITOR.

OFFICE OF THE AUDITOR OF PORTO RICO,  
*San Juan, P. R., April 1, 1901.*

SIR: Complying with the request contained in your letter of the 5th ultimo, I have the honor to submit the following report of the transactions of the office of the auditor of Porto Rico during the period of the civil government, showing the receipts and expenditures from May 1, 1900, to March 31, 1901, inclusive, a period of eleven months, and also giving a summary of the audited revenues and audited disbursements from May 1, 1900, to January 31, 1901, a period of nine months.

METHOD OF ACCOUNTING FOR INSULAR REVENUES AND AUDITING  
INSULAR ACCOUNTS.

The auditing system of Porto Rico, in its general outlines and essential features, is the same as that which obtains in the Treasury Department of the United States, being modified and simplified so as

to meet existing conditions and requirements, and at the same time maintaining the safeguards of the accounting system of the United States.

By the Executive order issued by the President on May 8, 1899, the auditing system of Porto Rico under the late military government was established, and the auditing regulations issued by the Secretary of War May 11, 1899, carried the same into effect and prescribed the necessary details, formulating a system of accounting modeled after that of the United States. The act of April 12, 1900, providing for a civil government in Porto Rico, prescribes a system of accounting and auditing similar to that which existed under the military government since July 1, 1899, the date on which the auditing system established by the Executive order of May 8, 1899, was organized and went into effective operation. Hence little change was required in the auditing department upon the inauguration of the civil government, except such modifications in the headings of books and in blank forms as were necessary to indicate the change from the military to the civil government.

The act of April 12, 1900, provides that the customs revenues collected in Porto Rico, less the expenses of collecting the same, shall be deposited in the local treasury of the island. With this exception (authorized by the Foraker Act), all other insular revenues are deposited in full with the treasurer of Porto Rico, and moneys needed to pay the cost of collection are drawn from the treasury, upon requisitions and warrants.

The treasurer issues receipts (or certificates of deposit) in duplicate for all moneys deposited with him, which receipts must be countersigned by the auditor in order to render them valid vouchers. All receipts of the treasurer marked as "original" are retained in the auditor's office, and are used in the settlement of the treasurer's monthly accounts of receipts and expenditures, as vouchers for charging the revenues collected by the treasurer; and the receipts marked "duplicate" are transmitted to the party by whom the deposit was made, and constitute the vouchers on which credit is given for moneys deposited.

Deposits with the treasurer are credited upon the general ledgers of his office and those of the auditor's office, under the headings of the funds to which they respectively pertain, namely, customs receipts, internal-revenue receipts and miscellaneous receipts (which include miscellaneous receipts, of internal revenue and miscellaneous receipts from sundry sources). The audit of postal receipts and expenditures, which pertained to the auditor's office under the military government, passed under the control of the United States from and after April 30, 1900, by virtue of the act establishing civil government in Porto Rico.

Expenditures from insular revenues are paid in accordance with and subject to the annual budget appropriations, and, as a matter of convenience, the warrants on which payments are made are charged upon the general ledgers to the respective funds to which the expenditures are assigned, as well as to the appropriation account in the ledgers of budget appropriations. The total balance in the treasury can thus be ascertained at any time from the general ledgers of receipts and expenditures of the treasurer's and auditor's offices, which are compared and checked at the close of each month, and the balance on hand verified. This balance is further proved by the audit of the treasurer's monthly accounts and receipts and expenditures, in which he is charged with the revenues received and deposited as shown by the original receipts issued therefor, and credited with warrants paid and discharged as evidenced by the treasurer's drafts issued thereon, duly indorsed and stamped as paid by the depositaries for insular revenues on which drawn, and attached to the respective warrants. The monthly settlements by the auditor of the accounts of the depositaries for insular revenues with the treasurer afford another test of the correctness of the balance in the treasury at the close of the month to which said settlements pertain.

All warrants are issued by the auditor and countersigned by the governor. Advances to disbursing officers are made, within the amount of their respective official bonds, upon accountable warrants, based upon itemized requisitions, approved by the head of the proper department, examined and certified by the auditor and approved by the governor, whose approval must be first had before any requisition can be paid. Claims and demands not payable by disbursing officers are paid on settlements made by the auditor upon proper accounts and vouchers approved by the governor or by the head of the proper department. A copy of the auditor's statement and certificate, upon the settlement of a claim, is in the nature of a requisition for its payment and the authority therefor and is attached to the settlement warrant.

Necessary and authorized transfers of funds or appropriations are made by transfer warrants. The appropriations made by the legislative assembly of Porto Rico are credited upon the appropriation ledgers of the auditor's and treasurer's offices by the authority of appropriation warrants issued by the auditor and countersigned by the governor.

The accounts of officers for revenues and fees collected and also for disbursements made are rendered monthly, and, as a rule, audited and certified before or by the close of the month in which they are respectively received. All accounts are required to be rendered to the auditor promptly, and not later, in any case, than twenty days after the close of the month to which they respectively pertain.

BALANCE TRANSFERRED BY THE LATE MILITARY GOVERNMENT TO  
THE CIVIL GOVERNMENT OF PORTO RICO.

On July 1, 1899, the date on which the auditing system under the military government went into effective operation, the balance in the treasurer's hands was \$450,452.83, and on July 6, 1899, the secretary of finance turned over and deposited the balance remaining on hand after settlement of the accounts of the late central treasury, amounting to \$23,764.39; total available balance, exclusive of \$4,070.06, amount of sundry trust funds also deposited by the secretary of finance, July 6, 1899, \$474,217.22. The balance on hand to the credit of the military government, April 30, 1900, including trust funds, was \$285,339.25; decrease of balance during ten months of the military government, July 1, 1899, to April 30, 1900, \$188,877.97, which represents the excess of expenditures over receipts during said period.

The amount of trust funds on hand April 30, 1900, was \$13,145.43. This sum was included in and formed part of the balance turned over to the civil government, namely, \$285,339.25; deducting the amount of trust funds included, \$13,145.43, leaves the available balance turned over \$272,193.82.

STATEMENT OF RECEIPTS AND EXPENDITURES FROM MAY 1, 1900,  
TO MARCH 31, 1901, INCLUSIVE.

RECEIPTS.

I. Balance to the credit of the late military government of Porto Rico at close of business on April 30, 1900, transferred to the civil government and credited upon its ledgers (transfer warrant No. 1, May 8, 1900) .....		\$285,339.25
II. Amounts deposited with the treasurer of Porto Rico subsequent to May 1, 1900, being revenues and repayments which pertained to the period of the late military government (prior to May 1, 1900) which were in the first instance credited upon the ledgers of the late military government and carried by transfer warrants to the credit of the civil government:		
Customs revenues—		
May, 1900, deposits with treasurer .....	\$14,335.43	
June, 1900, deposits with treasurer .....	607.10	
		\$14,942.53
Internal-revenue receipts—		
May, 1900, deposits with treasurer .....	12,618.38	
June, 1900, deposits with treasurer .....	35.48	
August, 1900, deposits with treasurer .....	102.67	
		12,756.53
Miscellaneous receipts of internal revenue—		
May, 1900, deposits with treasurer .....	522.32	
June, 1900, deposits with treasurer .....	.60	
		522.92



## II. Amounts deposited with the treasurer of Porto Rico—Cont'd.

Miscellaneous receipts from  
sundry sources—

May, 1900, deposits with treasurer .....	\$691.18	
June, 1900, deposits with treasurer .....	853.59	
		\$1,544.77

Total revenues deposited ..... \$29,766.75

## Repayments by disbursing officers:

## To credit of customs receipts—

May, 1900, deposits with treasurer .....	\$33,243.92	
June, 1900, deposits with treasurer .....	1,829.62	
		35,073.54

## To credit of internal-revenue receipts—

May, 1900, deposits with treasurer .....	\$717.93	
June, 1900, deposits with treasurer .....	.64	
		718.57

To credit of miscellaneous receipts, May,  
1900, deposit with treasurer .....

7.51  
35,799.62

Total collections and repayments pertaining  
to period prior to May 1, 1900, which were  
collected subsequent to that date, and trans-  
ferred as above stated .....

\$65,566.37

## The transfers were as follows:

Transfer warrant No. 6, June 27, 1900 ..... \$63,281.67

Less deposits by F. M. Bernier, improperly  
included and afterwards corrected, since  
they belonged to the period subsequent to  
May 1, 1900 .....

1,145.00

\$62,136.67

Transfer warrant No. 7, June 30, 1900 ..... 3,327.03

Transfer warrant No. 14, September 5, 1900 ..... 102.67

Total amount transferred, as stated ..... <sup>1</sup>65,566.37

III. Revenues accruing during the period of the civil government,  
subsequent to May 1, 1900, collected and deposited with the treas-  
urer of Porto Rico, from May 1, 1900, to March 31, 1901, inclusive:

Customs receipts .....	\$925,240.45
Internal-revenue receipts .....	549,508.41
Miscellaneous receipts, internal revenue .....	10,070.32
Miscellaneous receipts from sundry sources .....	20,954.97
Trust funds <sup>2</sup> .....	235,279.61

<sup>1</sup> The above amount of \$65,566.37 consists of revenues which were due and payable during the period of the late military government, but were uncollected on April 30, 1900, and were collected subsequent to that date by the civil government.

<sup>2</sup> Included in the deposits as trust funds is the sum of \$200,000, allotted from the appropriation for refunding customs revenues on importations from Porto Rico (act March 24, 1900), which was remitted by the Treasurer of the United States to the treasurer of Porto Rico, for the exclusive use of the department of education for school extension in Porto Rico.

## REPAYMENTS.

To customs receipts:

Repayments by disbursing officers on accounts .....	\$16,304.18
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Repayments on account of water loan account, municipality of San Juan, for water furnished United States Army and Navy.	6,789.03
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Reimbursements to appropriations—

For stationery furnished from printing and supply division, payable from other appropriations.....	\$595.75
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For water rents for custom-house, San Juan, paid by board of public works .....	190.64
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Refunds for overpayments on claims paid on settlements .....	4.00
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790.39

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\$23,883.60

To internal-revenue receipts:

Repayments by disbursing officers on accounts .....	1,012.76
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Reimbursement to appropriation, proportionate share of furniture purchased for house of delegates from appropriation for executive council.....	375.45
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1,388.21

To miscellaneous receipts:

Repayment by disbursing officer on account.....	16.55
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Total repayments.....	\$25,288.36
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Repayments by disbursing officers on account.....	\$17,333.49
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Other sundry repayments .....	7,954.87
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25,288.36

Total revenues from all sources accruing subsequent to May 1, 1900.....	\$1,766,342.12
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Total receipts to be accounted for to February 28, 1901.....	2,117,247.74
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## RECAPITULATION.

1. Balance on hand to credit of the late military government, May 1, 1900, and transferred to credit of the treasurer of the civil government..... \$285,339.25
2. Revenues due and payable to the late military government, which were uncollected on May 1, 1900, and collected subsequent to that date by the civil government, and transferred as before stated..... 65,566.37

3. Revenues from ordinary sources accruing during the period of the civil government, collected and deposited with the treasurer, from May 1, 1900, to March 31, 1901:	
Customs receipts .....	\$925,240.45
Internal-revenue receipts:	
Deposits by collectors .....	\$541,019.37
Deposits by internal-revenue stamp agents .....	8,489.04
	<hr/>
	549,508.41
Miscellaneous receipts of internal revenue, deposited by collectors .....	10,070.32
	<hr/>
Total internal-revenue receipts ..	559,578.73
Deposits of miscellaneous receipts from sundry sources .....	20,954.97
	<hr/>
Total revenues from ordinary sources .....	\$1,505,774.15
4. Trust funds .....	235,279.61
5. Repayments .....	25,288.36
	<hr/>
Total receipts to be accounted for, as above stated .....	\$2,117,247.74

## EXPENDITURES.

*(a) From customs receipts.*

Amounts advanced to disbursing officers on accountable warrants:

To J. H. Hollander, treasurer, as special disbursing officer—

Salaries, office of the governor and secretary .....	\$30,592.13
Salaries and expenses, auditor's office .....	25,043.04
Salaries and expenses, treasurer's office, bureau of accounts .....	14,482.41
Salaries and expenses, special tax commission .....	757.49
Purchase of postage stamps for departments of the insular government .....	1,500.00
	<hr/>
	\$72,375.07

To Arthur E. Parke, special disbursing officer, for governor's and secretary's offices, contingent expenses .....	205.00
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Board of public works:

To L. D. Hosmer, disbursing officer of the board:	
For salaries and expenses, office of the board; construction, maintenance, and repairs of public roads; maintenance and repairs of public buildings and expenses of harbor works .....	504,778.90

## Department of education:

To F. F. Bernard, disbursing officer, department of education: For salaries and expenses, office of the commissioner of education, and expenditures for salaries of teachers and maintenance of public schools in Porto Rico ..... \$309,838.45

## Insular police:

To chief and disbursing officer of insular police: For salaries and expenses incident to maintenance of the insular police in Porto Rico ..... 183,728.65

## Board of prison control:

To S. C. Bothwell, disbursing officer of the board: For salaries and expenses incident to maintenance of the penitentiary and insular prisons and keeping of prisoners ..... 92,844.93

## Board of charities:

To B. H. Osterhoudt, disbursing officer of the board: For salaries and expenses, office of the board, maintenance of charity schools, leper colony, and insane asylum ..... 76,488.46

## Superior board of health:

To Wm. Fawcett Smith, secretary and treasurer of the board: For salaries and expenses, office of the board, vaccine station and suppression of epidemics ..... 12,005.30

## Department of justice:

To Francisco Acosta, disbursing officer of the department: For salaries and expenses, attorney-general's office ..... 11,613.63

## Insular courts:

To Francisco Acosta, disbursing officer, department of justice: For salaries and expenses, insular courts in San Juan ..... \$56,470.00

To collectors of internal revenue, acting as disbursing officers: For salaries and expenses, insular courts outside of San Juan ..... 88,956.98

Total for insular courts ..... 145,426.98

## United States district court for Porto Rico:

To E. S. Wilson, marshal: For salaries and expenses, United States district court of Porto Rico ..... 19,605.88

## Commission to compile and revise the laws of Porto Rico:

To Juan H. Lopez, disbursing officer of the commission: For salaries and expenses of the commission to compile and revise the laws of Porto Rico .... 21,815.87

Total amount advanced from customs receipts on accountable warrants ..... 1,450,727.12

## Payments on settlements by settlement warrants:

Miscellaneous claims: Payments on settlements certified by the auditor, and settlement warrants issued thereon, of sundry miscellaneous claims... 27,404.83

Total payments from customs receipts ..... \$1,478,131.95

*(b) For internal-revenue receipts.*

## Amounts advanced to disbursing officers on accountable warrants:

To J. H. Hollander, treasurer, as special disbursing officer—

For salaries and expenses—

Bureau of internal revenue ..... \$10,133.14

Bureau of municipal affairs ..... 4,778.96

Internal revenue agents and tax examiners ..... 14,402.07

Commission on claims, diputacion provincial ..... 2,048.36

Traveling expenses, committee of investigation ..... 100.00

Printing internal revenue stamps ..... 724.37

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\$32,186.90

## Bureau of assessment, treasurer's office:

To William C. Smith, disbursing officer, bureau of assessment: For salaries and expenses incident to assessments, under revenue act approved January 31, 1901 ..... 25,888.27

## Department of the interior:

To Anto. M. de Aldrey, disbursing officer, office of commissioner of the interior: For salaries and expenses, commissioner's office ..... 21,531.07

## Internal-revenue service:

To collectors of internal revenue acting as disbursing agents: For salaries and expenses of collector's offices ..... 38,795.93

## Expenses of election in Porto Rico:

To Charles H. Magee, disbursing officer of the legislative assembly: For salaries and expenses incident to the election in Porto Rico ..... 28,512.90

## Salaries and expenses, legislative assembly of Porto Rico:

To Charles H. Magee, disbursing officer of the legislative assembly:

For salaries and expenses, executive council ..... \$16,741.95

For salaries and mileage of members and expenses, house of delegates. 15,438.27

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32,180.22

## Representation of Porto Rico at the Pan-American Exposition:

To George W. Fishback, disbursing officer of commission to Pan-American Exposition: For salaries and expenses incident to the representation of Porto Rico at the Pan-American Exposition to be held at Buffalo, N. Y. .... 6,629.00

## Insular police:

To Frank Techter, chief and disbursing officer: For special expenditures on account of extradition expenses ..... 55.50

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Total amount advanced from internal-revenue receipts on accountable warrants ..... 185,779.79

## Payments on settlements, by settlement warrants:

Miscellaneous claims: Payments on settlements certified by the auditor, and settlement warrants issued thereon of sundry miscellaneous claims... \$74,333.21

Total payments from internal-revenue receipts ..... \$260,113.00

(c) *From miscellaneous receipts.*

## Amounts advanced to disbursing officers on accountable warrants:

## Department of education—

To F. F. Bernard, disbursing officer, teachers' pensions, trust fund: For quarterly payments, teachers' pensions ..... \$2,388.00

Insurance receipts from model and training school trust fund: For special disbursements subject to the approval of the commissioner of education ..... 2,500.00

Allotment from appropriation for refunding customs duties on importations from Porto Rico: For special expenditures subject to the approval of the commissioner of education... 485.60

5,573.60

## Superior board of health—

To William Fawcett Smith, secretary and treasurer, examination fees, trust fund: For expenses on account of examinations of candidates to practice medicine and pharmacy.... 604.99

## Bureau of insular telegraph—

To John McGlone, receiving and disbursing officer, maintenance of insular telegraph service, trust fund: For salaries and expenses of insular telegraph service for February and March, 1901 ..... 3,524.27

Total amount advanced from miscellaneous receipts on accountable warrants ..... 9,502.86

## Payments on settlements, by settlement warrants:

Miscellaneous claims: Payments on settlements certified by the auditor, and settlement warrants issued thereon, of sundry miscellaneous claims... 6,005.98

Total payments from miscellaneous receipts ..... 15,508.84

Total expenditures from May 1, 1900, to March 31, 1901... 1,753,753.79

Total receipts to be accounted for ..... 2,117,247.74

Total expenditures ..... 1,753,753.79

Balance in the treasury at close of business March 31, 1901 ... 363,493.95

Which agrees with the balance as shown by the general ledgers of the auditor and treasurer.

## COMPARATIVE STATEMENT.

Total balance in the treasury April 1, 1901, as above .....	\$363,493.95
Amount of remittance from the Treasury Department of the United States from the appropriation for re- funding customs duties on importations from Porto Rico for school extension in the island .....	\$200,000.00
Expenditures therefrom .....	485.60

Balance of school extension fund to be deducted .....	199,514.40
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Balance in the treasury arising from insular revenues April 1, 1901 .....	163,979.55
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Balance of insular revenues, May 1, 1900 .....	\$285,339.25
Balance of insular revenues, April 1, 1901 .....	163,979.55

Decrease of balance of insular revenues from May 1, 1900, to March 31, 1901 .....	121,359.70
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Which represents the excess of expenditures from in-  
sular revenues over the insular receipts for said period,  
as follows:

Total expenditures from May 1, 1900, to March 31, 1901 ..	1,753,753.79
Less expenditures from the remittance of \$200,000 for school extension .....	485.60

Total expenditures from insular revenues from May 1, 1900, to March 31, 1901 .....	1,753,268.19
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Total deposits subsequent to May 1, 1900, viz:

1. Collections and repayments pertaining to the pe-  
riod prior to May 1, 1900, received by the treas-  
urer subsequent to that date .....
2. Total revenues from all sources ac-  
cruing subsequent to May 1, 1900 ..

Less remittance of \$200,000 for school- extension fund .....	200,000.00
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Total insular revenues accruing subsequent to May 1, 1900, deposited from May 1, 1900, to March 31, 1901 .....	1,566,342.12
	1,631,908.49

Excess of expenditures of insular revenues over insular receipts, from May 1, 1900, to March 31, 1901 .....	121,359.70
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The excess of expenditures of insular revenues over insular receipts, during ten months of the military government, from July 1, 1899, to April 30, 1900, was \$188,877.97, being an average of \$18,887.79 $\frac{7}{16}$  per month.

The excess of expenditures of insular revenues over insular receipts, during eleven months of the civil government, from May 1, 1900, to March 31, 1901, was \$121,359.70, being an average of \$11,032.70 per month.

## BALANCES AVAILABLE FOR GENERAL EXPENDITURES FROM INSULAR REVENUES.

Total balance of insular revenues, May 1, 1900 .....	\$285,339.25
Less trust funds included therein on May 1, 1900 .....	13,145.43
Available balance on May 1, 1900 .....	<u>272,193.82</u>
Balance of insular revenues on hand, April 1, 1901 .....	163,979.55
Less trust funds payable from insular revenues included therein:	
Total trust funds on hand on April 1, 1901 .....	\$241,027.62
Deduct balance of the remittance of \$200,000 for	
school extension included therein .....	<u>199,514.40</u>
Trust funds payable from insular revenues .....	41,513.22
Available balance of insular revenues, April 1, 1901 .....	<u>122,466.33</u>

It should be borne in mind that, with the exception of the sum of \$200,000 remitted from the Treasury Department, in December, 1900, as an allotment from the appropriation for refunding customs revenues on importations from Porto Rico (act of March 24, 1900), no other amount has been received by the insular treasury from the appropriation of \$2,095,455.88, provided in said act, nor has any part of the customs revenues collected in the United States since January 1, 1900, on importations from Porto Rico, been received by the treasury of the island.

The only amount received to March 31, 1901, is the sum of \$200,000, for school extension in Porto Rico, above referred to.

## NET EXPENDITURES.

The advances to disbursing officers, as before shown, are as follows:

Total advances from customs receipts .....	\$1,450,727.12
Total advances from internal-revenue receipts .....	185,779.79
Total advances from miscellaneous receipts .....	<u>9,502.86</u>
Total advances .....	1,646,009.77
Less repayments by disbursing officers:	
To customs receipts .....	\$16,304.18
To internal-revenue receipts .....	1,012.76
To miscellaneous receipts .....	<u>16.55</u>
Total repayments by disbursing officers on accounts .....	17,333.49
Total net expenditures by disbursing officers (including	
balances on hand March 31, 1901) .....	<u>1,628,676.28</u>

## PAYMENTS ON SETTLEMENTS.

Miscellaneous claims paid from customs receipts .....	\$27,404.83
Miscellaneous claims paid from internal-revenue receipts .....	74,333.21
Miscellaneous claims paid from miscellaneous receipts .....	<u>6,005.98</u>
Total claims paid on settlement warrants .....	107,744.02
Total approximate net expenditures from May 1, 1900, to	
March 31, 1901, inclusive .....	<u>1,736,420.30</u>

The above sum of \$1,736,420.30 includes the balances in the hands of disbursing officers on March 31, 1901, which is comparatively small, since the monthly advances are adjusted as far as practicable to meet the necessary expenses for the month only, without carrying balances over.



The miscellaneous claims paid are enumerated in detail in each monthly report, and their enumeration or classification here would unduly swell the length of this report. The larger and more important items are claims for refunding to municipalities their proportionate share of taxes on liquors and matches, under General Orders, No. 176, series 1899; for payment of stationery supplies and paper for printing for use of the various departments and bureaus of the insular government, the internal-revenue offices, and the courts; for cost of printing internal-revenue stamps (new series), paid to the Treasury Department; for refunding various trust-fund deposits, and small claims of various character in favor of individuals for services rendered, supplies furnished, and for refund of taxes and duties improperly paid.

Included in the claims paid by the civil government from May 1, 1900, to March 31, 1901, is the sum of \$40,783.74, which represents claims and obligations due by the late military government, having accrued prior to May 1, 1900, and which were presented to the civil government subsequent to May 1, 1900, and duly paid.

Receipts from customs revenues during ten months of the late military government—July 1, 1899, to April 30, 1900 .....	\$959,311.28
Customs revenues accruing under the civil government from May 1, 1900, to March 31, 1901 (eleven months), collected in Porto Rico and deposited with the treasurer .....	925,240.45
<b>Total receipts collected and deposited by collectors of internal revenue under the late military government from July 1, 1899, to April 30, 1900 .....</b>	<b>198,230.73</b>
<b>Total internal-revenue receipts under the civil government from May 1, 1900, to March 31, 1901, collected and deposited .....</b>	<b>559,578.73</b>
Miscellaneous receipts from sundry sources under the military government from July 1, 1890, to April 30, 1900, received and deposited .....	26,531.29
Under the civil government, miscellaneous receipts from sundry sources deposited from May 1, 1900, to March 31, 1901 .....	20,954.97
<b>Trust funds received under the military government and deposited from July 1, 1899, to April 30, 1900 .....</b>	<b>18,193.10</b>
<b>Trust funds (excluding the remittance of \$200,000 from the United States Treasury Department for school extension in Porto Rico) received and deposited under the civil government from May 1, 1900, to March 31, 1901 .....</b>	<b>35,279.61</b>

#### SUMMARY OF AUDITED REVENUES AND AUDITED DISBURSEMENTS FROM MAY 1, 1900, TO JANUARY 31, 1901.

In the following summary a statement of the treasurer's account of receipts and expenditures, and of the accounts of the depositories for insular revenues, for revenues deposited with them and drafts of the treasurer paid, is given from May 1, 1900, to February 28, 1901, the dates to which these accounts have been audited.

With respect to other revenue officers and disbursing officers, inasmuch as all of the accounts are not yet audited for the month of February, 1901, the summary statement of these accounts is from May 1, 1900, to January 31, 1901, inclusive.

The accounts of the collector of customs for Porto Rico, at San Juan, have been received and audited up to September 30, 1900. The

account for October, 1900, is in process of adjustment. These accounts are necessarily delayed in settlement, awaiting the necessary returns and abstracts from the several subports of the island.

The summary statement of the account of the collector of customs for Porto Rico embraces the period from May 1, 1900, to September 30, 1900.

*J. H. Hollander, treasurer of Porto Rico—Account of receipts and expenditures from May 1, 1900, to February 28, 1901.*

## DR.

To balance transferred by treasurer under the late military government, May 1, 1900.....	\$285,339.25
To outstanding warrants and drafts of the treasurer under the late military government transferred and assumed.....	8.96
To postal receipts pertaining to the period of the late military government, deposited in May, 1900.....	6,163.85
To insular revenues pertaining to the period of the late military government, collected by the civil government, and deposited subsequent to May 1, 1900.....	65,566.37
To insular revenues accruing during the period of the civil government, received and deposited subsequent to May 1, 1900.....	1,599,654.76
	<u>1,956,733.19</u>

## CR.

By warrant in favor of the director-general of posts, paid and discharged in May, 1900, from postal receipts.....	6,163.85
By warrants paid and discharged from May 1, 1900, to February 28, 1901, from insular revenues.....	1,522,879.34
By balance due the people of Porto Rico.....	427,690.00
	<u>1,956,733.19</u>

Balance due the people of Porto Rico on settlement of the treasurer's account to February 28, 1901, agreeing with the treasurer's statement.....	427,690.00
Deduct amount of drafts issued on warrants previous to February 2, 1901, which were outstanding and unpaid on that date.....	6,676.99

Balance February 28, 1901, as shown by the general ledgers of the auditor and treasurer, and by the auditor's monthly report dated March 15, 1901, for the month of February, 1901.....	421,013.01
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The item of \$6,163.85, on account of postal receipts, which enters as a debit and credit in the foregoing summary of the treasurer's account of receipts and expenditures, pertains wholly to the period of the late military government, but is retained in the summary to preserve a complete transcript and show the entire receipts and expenditures.

The postal revenues, amounting to \$6,163.85, were due to the late military government prior to May 1, 1900, but deposited with the treasurer under the civil government subsequent to that date. The said amount was paid on accountable warrant issued in May, 1900, to

W. H. Elliott, director-general, and accounted for by him in his account of disbursements supplemental to April 30, 1900, in which he received credit for \$1,491.35 disbursed in April, 1900, on account of the postal service, and for \$4,672.50 remitted to the Postmaster-General in Washington.

The transfers which enter into the general statements of the treasurer's accounts, being bookkeeping transactions in which the debits are necessarily balanced by the credits, have not been included in the foregoing summary.

*Deford & Co., San Juan, depositaries for insular revenues, account with treasurer of Porto Rico, from May 1, 1900, to February 28, 1901.*

## DR.

To balance due May 1, 1900, transferred to credit of treasurer under civil government .....	\$209, 232. 45
To insular revenues received and deposited from May 1, 1900, to February 28, 1901 .....	493, 495. 29
To interest on average daily balances from May 1, 1900, to February 28, 1901, at the rate of 2 per cent per annum .....	2, 972. 56
	<u>705, 700. 30</u>

## CR.

By drafts of the treasurer of Porto Rico paid from May 1, 1900, to February 28, 1901 .....	474, 024. 69
By balance due the treasurer of Porto Rico, February 28, 1901 .....	231, 675. 61
	<u>705, 700. 30</u>
Balance due the treasurer of Porto Rico February 28, 1901, as per auditor's settlement of account of De Ford & Co., depositaries for insular revenues, to said date .....	231, 675. 61
Balance as shown per treasurer's books .....	202, 568. 07
Difference .....	<u>29, 107. 54</u>

Thus accounted for:

1. Amount of drafts of the treasurer on De Ford & Co., credited on his books but outstanding and unpaid on February 28, 1901, and therefore not charged in the account of said bank for February (itemized list with statement of differences on auditor's settlement of bank's account) ..... \$29, 074. 98
2. Amount of deposits credited in account of De Ford & Co. for February, 1901, treasurer's receipts therefor not issued until March, 1901 (itemized list with statement of differences on auditor's settlement of bank's account) ..... 32. 56

Difference, as above stated ..... 29, 107. 54

*American Colonial Bank, San Juan, depositories for insular revenues. Accounts with the treasurer of Porto Rico from May 1, 1900, to February 28, 1901.*

## DR.

To balances due May 1, 1900, transferred to credit of treasurer under civil government .....	\$89,452.78
To insular revenues received and deposited from May 1, 1900, to February 28, 1901 .....	1,167,207.96
To interest on average daily balances from May 1, 1900, to February 28, 1901, at the rate of 2 per cent per annum .....	2,577.55
	<u>1,259,238.29</u>

## CR.

By drafts of the treasurer of Porto Rico paid from May 1, 1900, to February 28, 1901 .....	999,071.27
By balance due the treasurer of Porto Rico February 28, 1901 .....	260,167.02
	<u>1,259,238.29</u>

Balance due the treasurer of Porto Rico February 28, 1901, as per auditor's settlement of account of the American Colonial Bank, depositories for insular revenues, to said date .....	260,167.02
Balance as shown per treasurer's books .....	218,444.94
	<u>41,722.08</u>

## Thus accounted for:

1. Short credit of interest on average daily deposits in bank's account for January, 1901, charged in auditor's settlement of bank account, not yet deposited and therefore not taken up in treasurer's account .....
2. Amount of drafts of the treasurer on the American Colonial Bank, credited on his books but outstanding and unpaid on February 28, 1901, and therefore not charged in the account of said bank for February (itemized list with statement of differences on auditor's settlement of bank's account) .....
3. Amount of deposits credited in the bank's account for February, 1901, treasurer's receipts therefor not issued until March, 1901. (Itemized list with statement of differences on auditor's settlement of bank's account.) .....
4. Interest on average daily balances of American Colonial Bank for February, 1901, charged in auditor's settlement, but not credited in bank's account for said month, and not deposited in February, hence not taken up in the treasurer's account .....

Difference, as above stated .....

41,722.08

Balance due treasurer by De Ford & Co., February 28, 1901 .....	\$231,675.61
Balance due treasurer by American Colonial Bank February 28, 1901 .....	260,167.02
Total .....	491,842.63
From which deduct:	
1. Amount of drafts of the treasurer on De Ford & Co. credited on his books, but outstanding and unpaid on February 28, 1901, and therefore not charged in bank's account .....	\$29,074.98
2. Deposit credited in account of De Ford & Co. for February, 1901, treasurer's receipt therefor not issued until March, 1901 .....	32.56
3. Short credit of interest on average daily deposits, in account of the American Colonial Bank for January, 1901, charged to said bank in auditor's settlement, not yet deposited, and therefore not taken up in treasurer's account .....	.50
4. Amount of drafts of the treasurer on the American Colonial Bank, credited on his books, but outstanding and unpaid on February 28, 1901, and therefore not charged in bank's account .....	40,910.86
5. Deposits credited in account of the American Colonial Bank for February, 1901, treasurer's receipts therefor not issued until March, 1901 .....	439.67
6. Interest on average daily balances of the American Colonial Bank for February, 1901, charged in auditor's settlement, but not credited in bank's account for said month, and not deposited in February, hence not taken up in the treasurer's account .....	371.05
	70,829.62
Balance February 28, 1901, as shown by the general ledgers of the auditor and treasurer, and verified by settlement of the treasurer's account to February 28, 1901, as shown ante, page 17 .....	421,013.01

When the accounts of the treasurer and the depositaries for insular revenues for March, 1901, shall have been received and audited, the balance on hand March 31, 1901 (namely, \$363,493.95, as herein stated, ante, page 12), will be verified in like manner as the foregoing verification of the balance to February 28, 1901.

#### CUSTOMS RECEIPTS AND DISBURSEMENTS THEREFROM, UNDER ACT OF CONGRESS APPROVED APRIL 12, 1900.

*Accounts of collectors of customs at San Juan, May 1, 1900, to September 30, 1900.*

[Lieut. Col. Charles L. Davis, collector of customs for Porto Rico, May 1, 1900, to July 31, 1900.]

#### DR.

Collections .....	\$254,110.19
Auditor's difference .....	1,727.21
Total .....	255,837.40

#### CR.

Disbursements .....	17,090.31
Differences allowed .....	3,631.72
Deposits .....	233,240.45
Balance due .....	1,874.92

[George W. Whitehead, collector of customs for Porto Rico, from August 1, 1900, to September 30, 1900.]

## DR.

Collections .....	\$170,361.64
Auditor's difference .....	888.86
Total .....	<u>171,250.50</u>

## CR.

Disbursements .....	11,013.46
Differences allowed .....	3,086.24
Deposits .....	152,000.00
Balance due .....	<u>5,150.80</u>
Total audited collections .....	424,471.83
Total auditor's differences charged .....	<u>2,616.07</u>
Total customs revenues .....	427,087.90

Internal-revenue receipts, accounts of the nine collectors of internal revenue of the island, May 1, 1900, to January 31, 1901:

Total audited collections deposited and accounted for from May 1, 1900, to January 31, 1901..... 384,709.32

Miscellaneous receipts of internal revenue, accounts of the nine collectors of internal revenue of the island, May 1, 1900, to January 31, 1901:

Total audited collections deposited and accounted for from May 1, 1900, to January 31, 1901..... 10,094.56

Various officers, sundry miscellaneous fees:

Total audited collections of sundry miscellaneous fees deposited and accounted for from May 1, 1900, to January 31, 1901..... 10,934.81

Total audited collections and receipts..... 832,826.59

*Audited disbursements as allowed and credited in the settlements of accounts of disbursing officers during the period from May 1, 1900, to January 31, 1901.*

[As all of the disbursing accounts for February, 1901, are not completely audited at the date of this report, the statement of audited disbursements is brought down to January 31, 1901, only.]

## SALARIES AND EXPENSES, EXECUTIVE DEPARTMENTS.

[For offices of the governor and heads of the six departments of the civil government.]

Paid by J. H. Hollander, treasurer, asspecial disbursing officer (from customs receipts):

Salaries—

Office of the governor of Porto Rico..... \$7,668.34  
Office of the secretary of Porto Rico..... \$16,750.81

Contingent expenses—

Paid by J. H. Hollander, treasurer, as special disbursing officer (from customs receipts)..... \$496.32

Paid by Arthur E. Parke, special disbursing officer, for offices of governor and secretary (from customs receipts)..... 102.49

598.81

Total salaries and expenses, secretary's office..... 17,349.62

Paid by Francisco Acosta, disbursing officer, department of justice (from customs receipts):

Office of the attorney-general—

Salaries .....	\$8,957.17
Contingent expenses .....	238.69

Total salaries and expenses, attorney-general's office ..	\$9,195.86
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Paid by J. H. Hollander, treasurer, as special disbursing officer:

Paid from customs receipts—

Office of the treasurer, bureau of accounts—

Salaries .....	\$10,040.61
Contingent expenses .....	1,656.55

\$11,697.16

Paid from internal-revenue receipts—

Office of the treasurer, bureau of internal revenue and municipal affairs, internal-revenue agents and tax examiners, and commission on claims against the late diputacion provincial—

Salaries .....	19,683.76
Contingent expenses .....	2,980.10

22,663.86

Total salaries and expenses, treasurer's office and bureaus thereunder .....	34,361.02
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Paid by J. H. Hollander, treasurer, as special disbursing officer (from customs receipts):

Office of the auditor of Porto Rico—

Salaries .....	\$18,129.69
Contingent expenses .....	556.93

18,686.62

Printing and supply division, printing office—

Salaries .....	\$1,406.27
Contingent expenses .....	35.90

1,442.17

Total salaries and expenses, auditor's office, including printing office .....	20,128.79
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Paid by A. M. de Aldrey, disbursing officer, department interior (from internal-revenue receipts):

Office of the commissioner of the interior—

Salaries .....	\$15,129.59
Contingent expenses .....	2,470.82

Total salaries and expenses, office of the commissioner of the interior .....	17,600.41
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Paid by F. F. Bernard, disbursing officer, department of education (from customs receipts):

Office of the commissioner of education—

Salaries .....	\$10,894.98
Contingent expenses .....	2,485.26

Total salaries and expenses, office of the commissioner of education .....	13,380.24
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U.S. GOVERNMENT PRINTING OFFICE

## GENERAL EXPENDITURES OF THE INSULAR GOVERNMENT.

[Courts.]

## United States district court of Porto Rico:

Paid by E. S. Wilson, marshal (from custom receipts)—

Salaries .....	\$10,989.36
Expenses .....	666.66

Total for salaries and expenses, United

States district court..... \$11,656.02

## Insular courts in San Juan:

Paid by Francisco Acosta, disbursing officer, department of justice (from customs receipts)—

Salaries .....	\$41,217.04
Expenses .....	3,824.80

Total salaries and expenses, insu-

lar courts in San Juan..... \$45,041.80

## Insular courts outside of San Juan:

Paid by collectors of internal revenue, acting as disbursing agents (from customs receipts)—

Salaries .....	\$59,408.44
Expenses .....	10,849.11

Total salaries and expenses, insu-

lar courts outside of San Juan..... \$70,257.55

Total salaries and expenses of insular courts..... 115,299.39

[Board of public works, under department of the interior.]

## Paid by L. D. Hosmer, disbursing officer (from customs receipts):

Salaries and expenses, office of the board, maintenance, repairs, and construction of public roads, and repairs and construction of public buildings, May and June, 1900 .....	\$90,516.24
Salaries, general supervision, section of roads and bridges, section of public buildings, harbor lands and buildings, and tug <i>Borinquen</i> , July 1, 1900, to January 31, 1901.....	40,466.23
Contingent expenses, office expenses and drawing material, broken stone, and expenses incident to placing same, repairs of bridges and culverts, rent of storehouses, repairs to executive mansion and other public buildings, July 1, 1899, to January 31, 1901....	74,128.16
Extraordinary expenditures subject to the approval of the governor, contract work in construction of roads and bridges, July 1, 1899, to January 31, 1901 .....	192,320.43
Harbor works accounts, salaries and supplies, May and June, 1900 .....	2,652.19
Sewer for executive mansion, special account, cost of construction, July 1, 1900, to September 14, 1900 ....	534.65
Leper colony, Cabras Island, expenditures for establishment of leper colony, services and supplies, September, October, November, and December, 1900....	3,701.27
Repairs to Beneficencia building, special account, cost of repairs and modifications, November and December, 1900.....	499.86



Paid by L. D. Hosmer, disbursing officer, etc.—Continued:

Executive mansion, salaries of employees and laborers, May and June, 1900 .....	\$1,604.81
Payment of water rents to municipality of San Juan, for water furnished to various buildings used by offices and bureaus and institutions of the civil government, May 1, 1900, to January 31, 1901 .....	3,319.03

Total expenditures under board of public works .....	\$409,742.97
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[Public instruction in Porto Rico, under the department of education.]

Paid by F. F. Bernard, disbursing officer, department of education (from customs receipts):

Salaries, supervisors, principals, teachers, and instructors, common schools, normal school, high school, teachers' institute, purchase and transportation of text-books, and incidental expenses, May 1, 1900, to January 31, 1901 .....	\$211,428.49
Fajardo Normal School, special account, expenditures on account of lands and building, August, 1900 .....	978.80
Maintenance public library and museum, salaries and expenses, September 1 to December 31, 1900 .....	355.22
Teachers' pension, trust fund, payment of quarterly pensions, quarters ending June 30, September 30, and December 31, 1900 .....	1,454.40
School extension in Porto Rico, trust fund (remitance of \$200,000 from Treasury Department, Washington), January, 1901—	
Salaries .....	\$172.20
Expenses .....	84.85
	<u>257.05</u>
Total expenditures under department of education, account public instruction, in Porto Rico .....	214,473.96

[Insular police of Porto Rico, under general supervision of the governor.]

Paid by Frank Techter, chief and disbursing officer (from customs receipts):

Salaries, transportation, stabling of horses, rent of quarters, furniture, and incidental expenses, May 1, 1900, to January 31, 1901 .....	142,002.28
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[Superior board of health, under department of the interior.]

Paid by William Fawcett Smith, secretary and treasurer of the board (from customs receipts):

Salaries and expenses, office of the board, vaccine station, traveling and incidental expenses, and expenses in suppression of epidemics, May 1, 1900, to January 31, 1901 .....	\$8,080.20
Special account, repairs to Adjuntas cemetery, November, 1900 .....	291.01
	<u>8,380.21</u>

[Board of charities, under department of the interior.]

Paid by B. H. Osterhoudt, secretary and treasurer (from customs receipts):

Salaries and expenses, office of board, salaries, expenses, and maintenance of leper asylum, insane asylum, boys' charity school, girls' charity school, and minor repairs to buildings, May 1, 1900, to January 31, 1901 .....	\$60,714.28
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[Board of prison control, under the department of justice.]

Paid by S. C. Bothwell, disbursing officer (from customs receipts):

Salaries and expenses, office of the board, salaries and expenses and support of prisoners in penitentiary at San Juan, and jails at San Juan, Ponce, Mayaguez, and Humacao, May 1, 1900, to January 31, 1901 .....	78,818.40
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[Internal-revenue offices, under the treasurer of Porto Rico.]

Paid by collectors of internal revenue acting as disbursing officers (from internal-revenue receipts):

Nine collectors' offices:

Salaries .....	\$19,479.42
Expenses .....	8,594.06

Total salaries and expenses, collectors' offices, May 1, 1900, to January 31, 1901 .....	28,073.48
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[Expenses of election in Porto Rico, under the executive council.]

Paid by Charles H. Magee, disbursing officer, legislative assembly (from internal-revenue receipts):

Salaries and expenses incident to election held in Porto Rico, under authority of the act of Congress approved April 12, 1900; payments from September 1, 1900, to January 31, 1901 .....	26,013.96
---	-----------

[Legislative assembly of Porto Rico.]

Paid by Charles H. Magee, disbursing officer, legislative assembly (from internal-revenue receipts):

Executive council:

Salaries of members, natives of Porto Rico .....	\$6,411.87
Salaries of clerks and employees .....	2,149.26
Incidental expenses .....	2,643.78
	<hr/>
	11,204.91

House of delegates:

Per diem and mileage of members .....	\$9,180.00
Salaries of clerks and employees .....	2,271.53
Incidental expenses .....	3,603.26
	<hr/>
	15,054.79

Total expenditures account of legislative assembly to January 31, 1901 .....	26,259.70
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[Commission to revise and compile the laws of Porto Rico, act of Congress approved April 12, 1900.]

Paid by Juan Hernandez Lopez, disbursing officer (from customs receipts):

Salaries of commissioners, clerks, and employees .....	\$12,881.48
Expenses of commission (traveling and incidental expenses) .....	1,570.75

Total expenditures of commission, July 1, 1900, to January 31, 1901 .....	\$14,452.23
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[Purchase of postage stamps for official use by officers of insular government. Special account.]

Paid by J. H. Hollander, treasurer, as special disbursing officer (from customs receipts):

For postage stamps issued to offices and bureaus of the insular government during May and June, 1900 .....	1,500.00
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[Extradition expenses.]

Paid by Frank Techter, chief of insular police, as special disbursing officer (from internal-revenue receipts):

Expensions on account of extradition of a criminal brought from France for trial, July, 1900 .....	655.50
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[Expenses of examinations for licenses. Trust fund account.]

Paid by William Fawcett Smith, secretary and treasurer, superior board of health (from miscellaneous receipts. deposits of examination fees in trust to pay expenses):

For expenses incident to the examinations of candidates for licenses to practice medicine and pharmacy .....	338.44
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Total audited disbursements .....	1,258,065.10
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The amount of claims audited and paid on settlement warrants to March 31, 1901, has already been given in the summary of payments on settlements, page 14.

Included in the settlements paid from internal-revenue receipts are the accounts of eighteen internal-revenue stamp agents for commissions on internal-revenue stamps sold during the month of February, 1901, for excise taxes, under the revenue act passed by the legislative assembly and approved January 31, 1901. These settlements amount to \$159.81.

#### CLAIMS AGAINST THE LATE DIPUTACION PROVINCIAL.

Under the provisions of General Orders, No. 84, dated April 18, 1900, five claims against the late diputacion provincial, certified by each of the three commissioners appointed under said orders and approved by the governor, as in said orders provided, have been settled by the auditor, and paid on settlement warrants, aggregating in amount \$2,877.85.

These claims are included in the miscellaneous claims paid from internal-revenue receipts, before referred to on page 11.

An appropriation of \$50,000 for the payment of claims against the late diputacion provincial is provided in the budget of the current fiscal year, and the unexpended balance of the appropriation is continued and made available for the payment of such claims as may be certified and allowed subsequent to July 1, 1901.

The work of the commission has been retarded in consequence of the protracted absence of the former chairman of the commission (Judge Nieto), whose successor has recently been appointed by the governor.

#### CLAIMS WHICH ACCRUED PRIOR TO THE DATE OF AMERICAN OCCUPATION OF PORTO RICO.

Fifty claims against Porto Rico of sundry individuals supposed to be citizens and residents thereof, amounting to \$35,063.17, which accrued before the American occupation of the island and were due and payable during the time of Spanish sovereignty therein, have been received in the auditor's office, listed, and placed on file. Most of them were received during the period of the late military government, having been referred to the auditor by the military governor with instructions to file them without action thereon. Other claims of like character, which have been received since the civil government was inaugurated, have followed the same course.

Under an opinion of the Solicitor of the War Department, approved by the Secretary of War, which was rendered at the request of the military governor on several claims of this character submitted by him to the Secretary of War, it was held that, under the provisions of the treaty of Paris, action by the Congress of the United States is necessary before claims of this nature can be adjudicated, and that without authority conferred by Congress the military government could not lawfully consider or pass upon such claims. This opinion has been acquiesced in by the civil government.

*Statement of internal-revenue stamps, new series, February 1, 1901, to March 31, 1901.*

Denomination.	Stamps received by Treasurer.		Stamps issued.		Balance April 1.	
	Amount.	Value.	Amount.	Value.	Amount.	Value.
50 dollars .....	12, 672	\$633, 600. 00	873	\$43, 650. 00	11, 799	\$589, 950. 00
10 dollars .....	102, 272	1, 022, 720. 00	2, 668	26, 680. 00	99, 604	996, 040. 00
5 dollars .....	51, 072	255, 360. 00	3, 247	16, 235. 00	47, 825	239, 125. 00
3 dollars .....	102, 272	306, 816. 00	4, 148	12, 444. 00	98, 124	294, 372. 00
1 dollar .....	1, 023, 872	1, 023, 872. 00	15, 010	15, 010. 00	1, 008, 862	1, 008, 862. 00
50 cents .....	999, 800	499, 900. 00	18, 009	9, 004. 50	981, 791	490, 895. 50
25 cents .....	999, 800	249, 950. 00	17, 652	4, 413. 00	982, 148	245, 537. 00
10 cents .....	999, 800	99, 980. 00	82, 118	3, 211. 80	967, 682	96, 768. 20
1 cent .....	999, 800	9, 998. 00	84, 875	848. 75	914, 925	9, 149. 25
Total .....		4, 102, 196. 00		131, 497. 05		3, 970, 698. 95

The above statement of the treasurer's internal-revenue stamp account (new series) agrees with the balance admitted by him, and as shown by the books of his office.

*Internal-revenue stamps, old series, balance on hand March 31, 1901.*

Denomination.	Amount.	Value.
1 dollar.....	29,999	\$29,999.00
10 cents.....	814,137	81,413.70
3 cents.....	1,611,366	48,340.98
$\frac{1}{2}$ cent.....	1,518,991	7,594.98
$\frac{1}{10}$ cent.....	3,596,410	3,596.39
Total.....		170,945.05

The accounts of the several collectors of internal revenue for the old series of internal-revenue stamps have been balanced and closed upon the books of this office by credits for the respective amounts called in and received by the treasurer, which are made a corresponding charge to the treasurer's internal-revenue stamp account (old series).

The above statement shows the denomination and value of the internal-revenue stamps of the old series which stand charged to the treasurer, agreeing with his statement.

These stamps (old series), having been called in, will be destroyed in the presence of a committee appointed to witness and verify their destruction, and upon the certificate of such committee the treasurer will receive credit for the stamps destroyed.

PRINTING AND SUPPLY DIVISION CONNECTED WITH THE AUDITOR'S OFFICE.

On June 1, 1900, by order of the governor, a division of printing and supplies was established, to be operated under the direction and supervision of the auditor's office, subject to the approval of the governor, for the purpose of doing necessary official printing for the several executive departments of the insular government and the bureaus and offices connected therewith, and also for furnishing to them such stationery supplies as might be required for official use. A printing plant owned by the Post-Office Department of the United States, located in the building occupied in part by the San Juan post-office, was purchased at a cost of \$1,000, and a stock of paper for \$300. A printer and a printer's assistant were employed. Later, in September, 1900, the increased work made it necessary to secure the services of another printer. Stationery supplies have been purchased at very reasonable rates, a portion from the Treasury Department of the United States, the Secretary of the Treasury having kindly authorized the furnishing of such supplies at the prices of the Treasury Department stationery contract. Other supplies of stationery required have

been procured on competitive bids from dealers in the United States. The cost of official printing done for the departments and bureaus of the insular government, including the courts, the internal-revenue offices, the commission to compile and revise the laws of Porto Rico, the commission to represent Porto Rico at the Pan-American Exposition at Buffalo, N. Y., the executive council, and the house of delegates has been at rates greatly below the prices which have been paid to local printers in San Juan, the reduction in cost in many cases averaging from 50 to 60 per cent below local prices. In the matter of stationery supplies furnished, the reduction in cost below prices formerly paid to local dealers on the island has been even greater. The work turned out by the printing office has been neat, correct, and satisfactory in every respect.

Owing to the limited capacity of the printing plant and the large amount of printing required for official stationery and various forms and blanks required for the several departments, it has not been practicable to do the larger jobs of official printing, such as printing the bills and laws of the legislative assembly.

A systematic book account is kept of all stationery received in the printing and supply division and issued therefrom. Issues of stationery supplies are made upon requisitions signed by the head of the proper department or office, and requisitions of like character are required for printing ordered. The cost price of stationery supplies issued and of printing done is charged up in a ledger account to the respective departments and offices.

The following statement of the transactions of the printing and supply division, showing actual expenditures as against cash receipts, cost value of printing done and stationery furnished, and present worth of plant and stock, shows an actual gain from June 1, 1900, to February 28, 1901, of \$1,180.82. This is based upon credits for cost values of work done and stationery supplies issued, without taking into consideration the great saving effected in expenditures by reason of reduced prices already referred to.

*Printing and supply division.*

Dr.

To amount paid Post-Office Department for printing plant and stock of paper:			
For printing plant.....	\$1,000.00		
For stock of paper.....	300.00		
			\$1,300.00
Furniture:			
To amount paid—			
For constructing permanent cases for stationery.....	125.00		
For stepladders.....	3.30		
			128.30
Type and miscellaneous printers' supplies:			
To amount paid Farmer & Son, New York, for new stock of type and printers' supplies.....			525.75

## Paper for printing office:

To amount paid Whiting Paper Company, New York, for paper purchased for printing office .....	\$1,696.10
To amount paid Treasury Department for stationery and stationery supplies purchased for issue, at prices of Treasury contract.....	2,806.83
To amount paid to Tower Manufacturing and Novelty Company, New York, for blank books purchased for issue to the several departments and bureaus .....	810.62
To amount paid Remington Typewriter Company for stationery (typewriting paper) purchased .....	84.41
To amount paid for freight and cartage in transportation of paper and stationery supplies .....	265.68
To cost of printing and preparing books for use in keeping accounts of the printing and supply division.....	17.80
To salaries of printers from June 1, 1900, to February 28, 1901 .....	1,614.87
To incidental expenses of printing office, June 1, 1900, to February 28, 1901 .....	72.46
<b>Total</b> .....	<b>9,322.82</b>

## CR.

By amounts deposited with the treasurer of Porto Rico to credit of miscellaneous receipts on account of sundry sales, printing and supply division:

For unserviceable paper sold .....	\$50.25
For boxes sold .....	13.60
	<b>\$63.85</b>

By amount of printing completed and delivered, stationery furnished upon requisitions to the several departments, bureaus, and offices of the insular government, as charged up to the same, at actual cost of work and supplies.....

6,374.84

By amount of partially completed jobs of printing, for the month of February, at actual cost of time and value of material entering into the work .....

400.00

By value of the stock of paper for printing on hand in printing office February 28, 1901, as per inventory .....

600.00

By value of stationery and stationery supplies on hand in printing and supply division February 28, 1901, as per inventory .....

1,385.90

By present worth of cases for stationery and stepladders, cost price .....

128.30

By present worth of printing plant, \$1,000, and new stock of type since purchased, \$525.75 .....

1,525.75

By present worth of tables, ladders, and desk procured since purchase of plant .....

25.00

**Total credits** .....

10,503.64

**Less expenditures as herein charged** .....

9,322.82

**Net gain from June 1, 1900, to February 28, 1901** .....

1,180.82

This statement is brought down only to February 28, 1901, for the reason that the last inventory of stock was taken on that date.

## ORGANIZATION OF AUDITOR'S OFFICE AND ASSIGNMENT OF WORK.

The present organization of the auditor's office consists of the auditor, the deputy auditor, fifteen clerks, one messenger, and a janitor. The office has its rooms in the intendencia building, where it has

been located since its original organization under the late military government.

The auditing regulations promulgated by the War Department to carry into effect the Executive order of May 8, 1899, providing for the appointment of an auditor and treasurer of Porto Rico, and the establishment of a system of audit, were prepared by myself early in May, 1899, at the request of the Assistant Secretary of War, and approved and adopted by the War Department. These regulations embody the principles and rules which now govern and regulate the system of auditing, and are made part of General Orders, No. 87, dated June 26, 1899, which were issued to carry them into effect. A copy of said regulations is herewith submitted, marked "Exhibit A."

On May 23, 1899, I accepted the appointment of auditor for Porto Rico, under the military government, which had been tendered to me by the Secretary of War, and qualified by taking the oath of office in Washington. I arrived at San Juan May 29, 1899, and immediately began the preliminary work of organizing the auditor's office, and was busily engaged from that time until July 1, 1899, in securing and equipping the necessary office rooms, preparing and having printed the necessary forms and blanks for auditing and for the rendition of accounts by the various civil officers under the military government, and devising and having prepared and printed the books required to inaugurate the auditing system, both in the auditor's and treasurer's offices.

Everything was completed in time, and on July 1, 1899, the beginning of the fiscal year in Porto Rico, as in the United States, pursuant to the provisions of General Orders, No. 87, already referred to, the auditing system was carried into effective operation without any friction, and it has been found, by nearly two years' practical test, to work smoothly and satisfactorily in every respect.

Under the act establishing a civil government in Porto Rico, approved April 12, 1900, an auditor for the island is provided for, to which office I was appointed by the President and confirmed by the Senate of the United States, my commission being dated April 28, 1900, for the term of four years from the date thereof.

On April 30, 1900, not having received official notice of my appointment by the President as auditor, I was temporarily appointed acting auditor of Porto Rico by General Orders, No. 102, dated April 30, 1900, issued by command of the military governor, and late in the afternoon of said day, together with other officials temporarily appointed by said General Orders, I took an oath of office as acting auditor.

The day following (May 1, 1900) was set apart for the inauguration of the civil governor, and the departments of the insular government were closed. Early on the morning of May 2, 1900, the governor received official notice by cable of my appointment by the President



and confirmation by the Senate as auditor under the civil government, and I at once qualified under this appointment by taking the oath of office, and on said date notified the President (through the governor) of my acceptance of the office and qualification. Hence no official act was performed by me and no official signature made as acting auditor during the period of one day (May 1, 1900), for which I held the office of acting auditor under the temporary appointment conferred by General Orders, No. 102, of April 30, 1900.

Under the provisions of the Executive order of May 8, 1899, there were in the auditor's office, under the military government, an assistant auditor for customs accounts and an assistant auditor for postal accounts. The positions of assistant auditor of customs and assistant auditor of posts were discontinued pursuant to telegraphic orders from the War Department, by Special Orders, No. 45, issued March 1, 1900, by the military governor of Porto Rico, and the auditor was directed to assume the duties of said offices, which he continued to discharge without any assistant or deputy to June 30, 1900.

An appropriation is provided in the budget for the current fiscal year for the salary of a deputy auditor in the office of the auditor of Porto Rico, and pursuant to section 18, of the act of April 12, 1900, Mr. E. S. Rockwell was appointed deputy auditor from and after July 1, 1900.

While the auditor is present all certificates on the settlement of accounts and claims, all warrants, requisitions, official correspondence and other official papers are signed by him in person. During the absence of the auditor the deputy assumes the duties of the auditor, and signs as acting auditor.

The following is the general assignment of the work of the office:

#### DISBURSING ACCOUNTS AND MISCELLANEOUS CLAIMS.

To the deputy auditor, with one assistant clerk, and a stenographer and typewriter (who also performs work for the auditor and for other branches of the office), is assigned the examination and stating of the accounts of disbursing officers, other than those pertaining to the internal-revenue service, the settlement of miscellaneous claims, and the keeping of an account of the subheads of appropriations. The deputy also assists the auditor in any special matters which may be assigned to him.

#### CUSTOMS REVENUE ACCOUNTS.

The examination and settlement of the accounts of revenues from customs receipts collected under the act of April 12, 1900, are assigned to one principal clerk and five assistant clerks.

#### INTERNAL-REVENUE SERVICE.

The accounts of the collectors of internal revenues for receipts and disbursements, and of internal-revenue stamp agents for revenues collected and for compensation, are examined and stated by one principal clerk and one assistant clerk.

## BOOKKEEPING AND WARRANTS.

One principal clerk with an assistant clerk has charge of keeping the general ledger of receipts and expenditures, the ledger of budget appropriations, the book account of trust funds, the personal ledgers (four in number) of all audited accounts and claims, the examination of all requisitions and preparing the certificates thereon, and the issuing, registering, and posting of all warrants issued by the auditor.

## PRINTING AND SUPPLY DIVISION.

One principal clerk has charge of the management of the printing office, the filling of all requisitions for stationery supplies and for official printing (and registering, posting, and filing the same), the preparation of requisitions for the purchase of paper for printing and stationery supplies, the keeping of a stock ledger book account of all paper, stationery, and supplies purchased and issued, and in addition thereto the examination and stating of the monthly accounts of the depositories for insular revenues.

## OFFICIAL CORRESPONDENCE.

One clerk, stenographer and typewriter for the auditor, in addition to his regular duties as such, has charge of receiving, registering, referring, and filing all official correspondence and papers received, the registering of official bonds and preparing the auditor's certificate and reference thereof to the treasurer, and under the immediate supervision of the auditor assists in the examination and verification of the treasurer's general accounts of receipts and expenditures.

## CLERK IN CHARGE OF FILES.

One clerk has charge of receiving all accounts audited and settlements made after entry of the same in the bookkeeping division, registering and filing the same in order, the issuing of blank forms prepared by the auditor for auditing and accounting, and assists the deputy auditor in the examination of accounts whenever he has the spare time to do so.

## SUMMARY OF WORK PERFORMED MAY 1, 1900, TO MARCH 31, 1901.

The following summary shows the principal items of work performed, and the amount thereof, from May 1, 1900, to March 31, 1901:

Revenue accounts audited and certified.....	475
Disbursing accounts audited and certified.....	482
Miscellaneous claims audited and certified.....	463
Claims for compensation of internal-revenue stamp agents (act approved January 31, 1901).....	18
	481
Receipts of the treasurer countersigned and posted.....	1,948
Requisitions for advance of money examined, entered, and reported.....	572

Accountable warrants issued and posted.....	569
Settlement requisitions prepared, entered, and referred.....	478
Settlement warrants issued, registered, and posted.....	478
Transfer warrants issued, registered, and posted.....	43
Appropriation warrants issued and posted.....	8
Official letters written and prepared.....	4,208
Official letters, accounts, requisitions, and other official papers received, entered, and referred.....	4,233
Official bonds received, examined, and certified to the treasurer.....	163
Receipts for internal-revenue stamps issued by the treasurer received, entered, and filed.....	184
Reports of internal-revenue stamps sold received and filed.....	107
Cases prepared for suit.....	11
Requisitions for stationery received, completed, and posted.....	223
Requisitions for printing received, completed, and posted.....	409

## OFFICE HOURS.

The office hours observed in the auditor's office are from 8.30 a. m. to 5 p. m., with an intermission from 12 m. to 1.30 p. m. A number of the clerks exceed these hours in attendance for the purpose of keeping up the current work of their respective desks.

It is a pleasant duty to express my acknowledgment of the valuable services and assistance rendered by the deputy auditor, and my commendation of the faithful, intelligent, and accurate manner in which the clerks of this office have performed their duties.

Respectfully submitted,

J. R. GARRISON,  
*Auditor of Porto Rico.*

Hon. CHARLES H. ALLEN,  
*Governor of Porto Rico.*

## EXHIBIT A.

*Rules and instructions to carry into effect the Executive orders relating to the military government by the United States in the island of Porto Rico and all islands in the West Indies east of the seventy-fourth degree, west longitude, evacuated by Spain, during the maintenance of such military government.*

## PROMULGATING ORDER.

WAR DEPARTMENT, *Washington, May 11, 1899.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *Washington, May 8, 1899.*

By virtue of the authority vested in me as the Commander in Chief of the Army and Navy of the United States, I hereby order and direct that during the maintenance of the military government by the United States in the Island of Porto Rico and all islands in the West Indies east of the seventy-fourth degree, west longitude, evacuated by Spain, there are hereby created and shall be maintained the offices of auditor of the islands; one assistant auditor for auditing the accounts

of the department of customs, and one assistant auditor for auditing the accounts of the department of post-offices, who shall be appointed by the Secretary of War, and whose duties shall be to audit all accounts of the islands.

There is hereby created and shall be maintained the office of treasurer of the islands, which shall be filled by the appointment thereto of an officer of the Regular Army of the United States. The treasurer of the islands shall receive and keep all moneys arising from the revenues of the islands, and shall disburse or transfer the same only upon warrants issued by the auditor of the islands and countersigned by the governor-general.

All rules and instructions necessary to carry into effect the provisions of Executive orders relating to said islands shall be issued by the Secretary of War.

WILLIAM MCKINLEY.

The above order and the following rules and regulations will be duly proclaimed and enforced in the island of Porto Rico and all islands in the West Indies east of the seventy-fourth degree, west longitude, evacuated by Spain, as therein provided, and all regulations and orders heretofore issued inconsistent therewith are hereby repealed.

G. D. MEIKLEJOHN,  
*Assistant Secretary of War.*

#### RULES AND INSTRUCTIONS.

##### STATION OF OFFICERS.

The governor-general of the said islands shall be stationed in the city of San Juan, and the officers provided for in Executive order of May 8, 1899, shall be stationed at and have their offices in said city.

##### THE AUDITOR AND ASSISTANT AUDITORS OF THE ISLANDS.

The auditor and the two assistant auditors of the islands, appointed under Executive order of May 8, 1899, shall examine and settle all accounts pertaining to the revenues and receipts derived from the islands and expenditures paid therefrom, and certify the balances thereon.

The assistant auditors shall be subject to the direction and general supervision of the auditor, and the balances of accounts examined and certified by them shall be subject to the approval of the auditor, and when so approved shall be as final and conclusive as if examined and certified by the auditor.

All accounts pertaining to the department of customs shall be assigned to one of the assistant auditors, and all accounts relating to the department of post-offices shall be assigned to the other assistant auditor.

The auditor shall issue and personally sign all warrants for the payment of moneys by the treasurer, which warrants shall be transmitted to the governor-general to be countersigned by him. No warrant shall be drawn for the advance of moneys except upon requisition therefor made by the proper officer, approved by the governor-general, and allowed by the auditor; and no warrant shall be issued for the payment of the balance found due on any account except upon the certificate of the auditor, or the certificate of one of the assistant auditors approved by the auditor, upon the settlement of such accounts.

Warrants may be issued for the necessary transfer of funds from one fund to another on the books of the treasurer and auditor upon the approval and request of the governor-general, upon proper showing made to him, where the funds of the treasurer's books to the credit of any particular fund are not sufficient to pay the necessary expenses on that particular account. Such transfer warrants shall be issued by the auditor and countersigned by the governor-general.

Warrants drawn for making advances of money from funds in the treasurer's hands shall be denominated "Accountable warrants," and shall be numbered consecutively, a separate series being preserved.

Warrants drawn for the payment of balances due on accounts settled and certified by the auditor shall be denominated "Settlement warrants," and shall be numbered consecutively, in a separate series.

And warrants drawn for the transfer of moneys from one fund to another shall be denominated "Transfer warrants," and shall be numbered consecutively, in a separate series.

The title or name of the fund or head of account from which each warrant is payable must be stated thereon, and the official seal of the auditor impressed thereon.

All receipts issued by the treasurer for moneys paid to him shall be in duplicate and shall be countersigned by the auditor, unless some error therein shall be found, in which case they shall be returned to the treasurer for correction. When so countersigned, one receipt in every case shall be retained in the office of the auditor, and the other shall be delivered or transmitted by the auditor to the person by whom the payment is made.

The receipts retained by the auditor will constitute the necessary check and voucher, in his examination and settlement of the treasurer's account of receipts and expenditures, as the authority for charging the treasurer with moneys received; and after the settlement of the accounts to which they pertain such receipts will be filed therewith in the office of the auditor.

And the warrants paid by the treasurer, accompanied with the proper evidence of payment, shall constitute the vouchers on which the treasurer shall receive credit for payments made by him, and after the settlement of his accounts by the auditor such warrants shall be filed therewith.

The certificates on the settlement of accounts made by the auditor and by the assistant auditors shall be numbered consecutively and filed with the respective accounts and vouchers in the office of the auditor, who shall preserve the same.

The auditor shall prescribe the forms for keeping and rendering all accounts subject to his examination and settlement, which forms shall conform substantially with those used by officers rendering accounts to the Treasury Department of the United States, and issue all necessary instructions to the officers and agents rendering such accounts.

And in case any officer or agent whose duty it is to collect and receive moneys arising from the revenues of the islands of whatever kind, and to make disbursements of such moneys for any purpose, shall fail to render true and correct accounts of such receipts and disbursements to the auditor, or to transmit the same within twenty days after the expiration of the month to which they pertain, or shall neglect to render the same when requested so to do, it shall be the duty of the auditor forthwith to report such case to the governor-general for proper action.

There shall be in the office of the auditor a division of bookkeeping, in which shall be kept proper books of entry and ledgers for recording the general accounts of receipts and expenditures pertaining to the revenues of the islands, and the personal accounts of the agents and officers authorized to collect the same and to disburse moneys advanced by the treasurer upon warrants as herein provided, and of all other accounts or claims allowed and certified by the auditor.

#### ACCOUNTS OF GENERAL RECEIPTS AND EXPENDITURES.

The receipts issued by the treasurer for moneys paid to him, after being countersigned by the auditor, shall be credited in the proper ledgers of general receipts and expenditures to the appropriate funds arising from revenue accounts, namely,

customs receipts, postal receipts, internal-revenue receipts, and miscellaneous receipts; and in making such credit entries from the treasurer's receipts the number and date of the receipt and the name of the person by whom the payment was made shall be noted.

All warrants drawn by the auditor, after being countersigned by the governor-general, shall be charged in the ledgers of general receipts and expenditures to the appropriate funds or heads of account from which the same are payable, and in making such debit entries the number and date of the warrant and the person to whom paid shall be noted.

#### PERSONAL LEDGER ACCOUNTS.

In the ledgers for personal accounts all advances of moneys made upon requisitions and warrants to officers and agents authorized to disburse the same shall be charged to such officers, respectively, under the appropriate funds or heads of account, at the time of issuing the warrants for such advances of money, the numbers and dates of the respective warrants being noted in making such debit entries; and for the disbursements made by such officers or agents, which may be allowed by the auditor or by the assistant auditors, in the settlement of the monthly accounts of such disbursements, proper credits shall be entered to the respective personal accounts from the certificates of the settlements made by the auditor and assistant auditors, the number and dates of the respective certificates being noted in making the credit entries.

And in like manner the certificates of settlement of individual accounts of all kinds made by the auditor and by the assistant auditors shall be entered in the ledgers of personal accounts to the proper individual account, under the appropriate fund or head, the number and date of the auditor's certificate being noted; and all warrants issued upon certificates of settlement of accounts made by the auditor shall be charged to the proper individual account, under the appropriate head, in the ledgers of personal accounts, the number and date of the warrant being noted.

In making the settlement of each account, and before certifying the same, the auditor and assistant auditors shall require a statement or certificate from the division of bookkeeping in his office setting forth the last certified balance on the particular account, and the debits or credits since entered thereon in the personal ledgers, which statement or certificate shall be used as the basis of the auditor's settlement of the account before him.

#### DISBURSING ACCOUNTS.

Accounts of disbursement shall be rendered monthly and transmitted to the auditor within twenty days after the expiration of the month to which they pertain by the officers and agents authorized to make disbursements, in which such officers or agents shall charge themselves with all moneys advanced to them, respectively, by the treasurer, and take credit for the disbursements made by them, supported by proper vouchers. An abstract of the disbursements, accompanied by the vouchers therefor, consecutively numbered, shall be transmitted with each account. Accounts for disbursements shall be rendered separately under each appropriate fund or head of account from which the moneys are advanced and paid.

#### REVENUE ACCOUNTS.

The officers or agents authorized to receive and collect moneys arising from the revenues of the islands, of whatsoever kind, shall be required to pay the full amounts received and collected by them, respectively, to the treasurer of the islands, and to render to the auditor monthly accounts therefor within twenty days after the expiration of the month to which they pertain, accompanied with

properly itemized and certified statements and returns of the revenues collected, showing when, by whom, and on what account paid.

In the rendition of such revenue accounts the officers or agents will charge themselves with all revenues received and collected during the period covered by the account, and take credit for the amounts paid to the treasurer, as evidenced by his receipts countersigned by the auditor, which shall be filed with the respective accounts as the proper vouchers for the credits claimed, the number and date of such receipts being noted in the entries of amounts paid to the treasurer.

In the audit of such revenue accounts the auditor shall compare and check the treasurer's receipts filed therewith with the corresponding receipts retained by the auditor and filed in his office.

All revenue accounts shall be rendered and kept separately under the appropriate funds or heads of account to which they respectively pertain; that is, all revenues arising in the department of customs shall be entered and accounted for under the head of customs receipts; those arising in the department of post-offices under the head of postal receipts; all revenues derived from internal taxes and duties, as distinct from customs receipts and postal receipts, shall be entered and accounted for under the head of internal-revenue receipts; and all revenues from other sources under the head of miscellaneous receipts.

#### REQUISITIONS.

Requisitions for advances from funds in the hands of the treasurer for paying necessary and proper expenses chargeable to the revenues of the islands shall be made by the respective officers or agents authorized to disburse the same, in such form as shall be needed to defray the necessary expenses for one month, and shall be accompanied with itemized estimates of the amounts required.

Each requisition shall state upon its face the particular fund or head of account under which the money is to be disbursed, and shall be forwarded to the auditor, who shall cause to be indorsed thereon the balance due to or from the officer or agent making the requisition, as shown by the books of the auditor's office, and the amount of credits shown by any unsettled accounts of such officer or agent remaining in the auditor's office. Thereupon such requisition, with the estimates, shall be transmitted to the governor-general for his approval, and when his approval shall be indorsed thereon the requisition shall be returned to the auditor for allowance, and when allowed by him and so indorsed upon the requisition, over his official signature, the proper warrant shall be issued for the amount allowed, to which the requisition shall be attached.

In the matter of the allowance of requisitions and the issuing of warrants for the advances of money therein requested, the approval of the governor-general shall be final and conclusive upon the auditor. If at the time of the reference of a requisition to the governor-general for his approval, or at any time before the warrant thereon shall have been issued, any facts shall come to the knowledge of the auditor which, in his judgment, afford sufficient grounds for refusing the advance of money asked for, he shall forthwith communicate the same in writing to the governor-general, whose decision shall be final.

#### OFFICIAL TITLE OF THE AUDITOR AND ASSISTANT AUDITOR—AUDITOR'S SEAL.

The official title of the auditor, to be affixed to his official signature, shall be, "Auditor for the Island of Porto Rico," and the official title of the assistant auditors shall be, "Assistant auditor for the Island of Porto Rico."

The auditor shall have and keep an official seal, upon which shall be engraved the following design: "Office, Auditor, Porto Rico.—Official Seal."

The auditor shall affix his official seal to each warrant issued by him before the same shall be countersigned by the governor-general, and to all copies or transcripts of papers in his office which he may be required to certify officially.

## RETURNS TO BE MADE BY THE AUDITOR.

The auditor shall transmit to the governor-general a copy, duly certified, of each certificate on the settlement of accounts made by himself and by the assistant auditors.

The auditor and assistant auditors shall, at the time of settlement, send an official notification in writing to each person whose accounts have been settled in the auditor's office, stating the balances found due thereon and certified, and the differences arising on such settlement by reason of disallowances or suspension made by the auditor, or from other causes, which statements of differences shall be properly itemized.

The auditor shall forward to the Secretary of War, not later than ten days after the expiration of each month, a full and complete report of all moneys received by the treasurer during the preceding month, as shown by the entries made from the treasurer's receipts retained in the auditor's office; a statement of all advances of moneys made on warrants during the preceding month, and an itemized statement of all disbursements and expenditures audited during the preceding month.

## PROVISION FOR AN ACTING AUDITOR.

In case of the death, resignation, absence, or sickness of the auditor, the governor-general shall, by writing under his hand, designate one of the assistant auditors to act as auditor and perform the duties of such officer until a successor is appointed or such absence or sickness shall cease.

## TREASURER OF THE ISLANDS.

The treasurer of the islands, appointed under Executive order of May 8, 1899, shall receive and safely keep all moneys arising from the revenues of the islands, from whatever source derived, and shall keep a properly detailed account thereof in permanent books of record, in which such revenues and all receipts shall be entered under appropriate heads, with the names of the agents, officers, and persons from whom received and the dates of receipt.

All moneys received on account of the department of customs shall be credited to the account of customs receipts; all moneys received from the department of post-offices shall be credited to the account of postal receipts; all moneys received from internal taxes and duties, as distinct from customs receipts and postal receipts, shall be credited to the account of internal-revenue receipts; and all moneys received from other sources shall be credited to the account of miscellaneous receipts.

The accounts of the treasurer shall be kept in the money of the United States, and all payments made to him in any foreign coin or currency shall be reduced to money of the United States at the true and proper valuation.

The treasurer shall issue receipts in duplicate for all moneys received by him, which shall be numbered consecutively and shall state when, from whom, and on what account received and the amounts in money of the United States; and also, when paid in any foreign coin or currency, the amounts and kind of foreign money in which payments were made shall be stated upon the receipts and the rates at which the same are reduced to money of the United States.

All receipts, original and duplicate, issued by the treasurer shall be countersigned by the auditor of the islands, without which they shall be invalid, and for this purpose the treasurer shall, immediately upon issuing each receipt in duplicate, transmit both receipts to the auditor.

All moneys derived from revenues of the islands and receipts from all sources shall be paid to the treasurer in full without any deduction.

Needful advances from the moneys in the hands of the treasurer shall be made monthly to the proper officers authorized to disburse the same for the purpose of



paying the necessary and proper expenses of collecting the revenues, auditing the accounts, and such other legitimate expenses connected with the military government of the islands as are not specifically appropriated for by the Congress of the United States.

Such advances of moneys in the hands of the treasurer shall be made upon warrants based upon requisitions with proper estimates, showing under what particular fund or head of account the money is to be expended. Upon the approval of such requisitions by the governor-general and the allowance of the same by the auditor, the proper warrants thereon shall be issued by the auditor and countersigned by the governor-general.

No payment shall be made by the treasurer except upon warrants issued by the auditor and countersigned by the governor-general, and such warrants, when paid and accompanied with the proper evidence of payment, shall be the vouchers upon which the treasurer shall receive credit in the settlement of his accounts.

All warrants drawn upon the treasurer shall be debited on the books of his office to the proper fund or head of account from which the same is made payable, after such warrants shall have been countersigned by the governor-general.

In the payment of warrants, the treasurer shall remit the amount by draft or check, payable to the order of the person in whose favor the warrant is drawn, retaining the warrant in his office, and noting upon such draft or check the number and date of the warrant which it represents and the fund from which payable; and when such draft or check shall have been paid, properly indorsed, and attached to the warrant, it shall constitute the proper evidence of payment.

The treasurer shall render monthly accounts of the receipts and expenditures of his office, and submit the same to the auditor for examination and settlement not later than ten days after the expiration of each month. In rendering such accounts the treasurer shall charge himself with all moneys received during the period covered by the account under the appropriate funds or heads of account, and furnish therewith abstracts showing in detail the amounts received under each head, from whom received, and giving the numbers and dates of the receipts issued therefor.

And he shall credit himself with all moneys paid, under the appropriate funds or heads of account, and file with his account abstracts showing in detail the amounts paid under each head, to whom paid, and giving the numbers and dates of the warrants issued in payment, which warrants shall be filed with his account.

The treasurer shall forward to the Secretary of War, not later than ten days after the expiration of each month, a full and complete report, duly certified, of all moneys received by him, together with an itemized statement of all disbursements, and shall also transmit a duly certified copy of the same to the governor-general.

#### OFFICIAL TITLE OF THE TREASURER, AND OFFICIAL BOND.

The official title of the treasurer, to be affixed to his official signature, shall be "Treasurer of the island of Porto Rico."

He shall give bond with sufficient sureties, to be approved by the Secretary of War, for the faithful performance of the duties of his office, in such amount as shall from time to time be fixed by the Secretary of War.

#### POWERS AND DUTIES OF THE GOVERNOR-GENERAL IN THE ACCOUNTING SYSTEM OF THE ISLANDS.

*Examination of accounts.*—The governor-general shall make quarterly, and oftener if deemed expedient, an examination of the books and accounts of the auditor and treasurer, and a comparison of the results shown by the same, and also an examination and count of the moneys in the hands of the treasurer, and submit his report thereon to the Secretary of War.

*Approval of requisitions.*—All requisitions for advances of money from funds in the hands of the treasurer, to officers or agents authorized to disburse the same, shall be approved by the governor-general, when submitted in proper form, and the advances of money asked for appear reasonable and necessary.

Such requisitions shall be made monthly by the proper officers or agents and be accompanied with itemized estimates of the funds required for defraying necessary expenses for one month, specifying the character of the expenditures and the funds or heads of account from which payable.

Such requisitions shall be forwarded by the officer or agent making the same to the auditor, who shall indorse thereon the condition of the account of the officer or agent asking for the advance of money, as disclosed by the books of his office, and also the amounts of credits shown by any unsettled account of such officer or agent remaining in the auditor's office. The requisition shall then be submitted to the governor-general for approval.

Should the governor-general find in any case that good and valid objections exist to making the advance of money asked for, he may decline to approve the requisition, and return it to the auditor with a written statement of his objections.

The auditor shall thereupon at once advise the officer or agent making the requisition of the objections thereto, and specify what is required to remove such objections, in order that his requisition may be honored.

Should the governor-general regard the amount of any requisition as excessive or any item thereof as improper, he may approve the requisition in such sum as shall appear to him to be reasonable and just.

*Countersigning of warrants.*—The governor-general shall countersign all warrants issued in due form by the auditor, upon proper authority, for the payment of moneys from the funds in the hands of the treasurer.

*Accountable warrants.*—The proper authority for the issue of an accountable warrant, for the advance of moneys to authorized disbursing officers or agents, for the purpose of defraying necessary and legitimate expenses, shall be the requisition of such officer, accompanied with itemized estimates of the funds needed, which requisition must, prior to the issuing of the warrant, be approved by the governor-general and allowed by the auditor, and shall be attached to the warrant when presented to the governor-general.

*Settlement warrants.*—The proper authority for the issue of a settlement warrant, in payment of a balance found due by the auditor upon an account settled and certified by him, shall be a duly certified copy of the auditor's certificate in such settlement, which shall be attached to the warrant when presented to the governor-general.

Should the governor-general require further information before countersigning any settlement warrant, he may make written request for the same of the auditor, who shall without delay furnish the governor-general a written statement of the case, with the reasons and authority for the allowance of the account and the payment of the certified balance.

Should the governor-general be dissatisfied with the auditor's explanations, and have good and sufficient grounds for holding that the action of the auditor is unwarranted and open to grave objections, he may in such case decline to countersign the settlement warrant, and shall forthwith report the case to the Secretary of War for instructions, submitting the reasons for his action, together with the papers in the case.

*Transfer warrants.*—The proper authority for the issue of a transfer warrant for the transfer of an amount from one fund or head of account to another upon the books of the treasurer and auditor shall be the approval and request of the governor-general, made upon proper showing to him, and indorsed upon the papers, which shall be attached to the warrant when presented to the governor-general.

The showing to the governor-general necessary to his approval and request for transfer of funds on the treasurer's books shall be a certificate from the treasurer showing the condition of the funds on his books, and an official statement from the auditor setting forth the reasons and necessity for such transfer and the contemplated expenditures or payments which require it.

*Designation of an acting auditor.*—In case of the death, resignation, absence, or sickness of the auditor of the islands, the governor-general shall, by writing under his hand, designate one of the assistant auditors to act and perform the duties of the auditor until a successor is appointed or such absence or sickness shall cease.

*Appeals from the action of the auditor.*—Any person aggrieved by the action or decision of the auditor in the settlement of his account or claim by that officer may, within one year, take an appeal in writing to the governor-general, which shall specifically set forth the particular action of the auditor to which exception is taken, with the reasons and authorities relied on for reversing such action.

If the governor-general shall confirm the action of the auditor, he shall so indorse the appeal and transmit it to the auditor, and the action of the auditor shall thereupon be final and conclusive.

Should the governor-general fail to sustain the action of the auditor, he shall forthwith report his grounds of disapproval to the Secretary of War, together with the appeal and the papers necessary to a proper understanding of the matter. The instructions of the Secretary of War in such case shall be final and conclusive.

*Title to be observed in the rendition and certification of accounts.*—All accounts of the treasurer of the islands, and of the various officers and agents authorized to collect the revenues, receive moneys, and make disbursements, and all other accounts subject to examination and settlement by the auditor and assistant auditors, shall be with "The Military government of the island of Porto Rico and all islands in the West Indies east of the seventy-fourth degree, west longitude, evacuated by Spain," and all balances certified by the auditor and assistant auditors shall be certified as due to or from said military government as the case may be.

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## CHAPTER V.

### REPORT OF COMMISSIONER OF INTERIOR.

DEPARTMENT OF THE INTERIOR OF PORTO RICO,  
OFFICE OF THE COMMISSIONER,  
*San Juan, March 25, 1901.*

SIR: In compliance with the desire expressed in your letter of March 5, 1901, that I make report to you of the proceedings of the department of the interior of Porto Rico for the period embraced within the existence of the life of the civil government, I have the honor to submit the following:

The office of commissioner of the interior of Porto Rico was created by an act of the Congress of the United States entitled "An act temporarily to provide revenues and a civil government for Porto Rico,

and for other purposes," approved April 12, 1900. Section 24 of the act prescribes the duties of the commissioner of the interior as follows:

That the commissioner of the interior shall superintend all works of a public nature, and shall have charge of all public buildings, grounds, and lands, except those belonging to the United States, and shall execute such requirements as may be imposed by law with respect thereto, and shall perform such other duties as may be prescribed by law, and make such reports through the governor to the Secretary of the Interior of the United States as he may require, which shall annually be transmitted to Congress.

General Orders, No. 102, issued April 30, 1900, by command of Brig. Gen. George W. Davis, U. S. V., commanding the Department of Porto Rico, preparatory to the inauguration of civil government on May 1, 1900, established, among others, the interior department, and designated Mr. Cayetano Coll y Toste as acting commissioner of the interior. By the same order there were assigned to the department of the interior the duties, responsibilities, and records pertaining to patents, trade-marks and labels, public lands and forests, agriculture, mines and minerals, public works (including the care of public buildings), health, charities, and archives of the insular government of date anterior to American occupation.

By virtue of appointment from the President and at your direction I entered upon the discharge of the duties of this department on June 15, 1900. I at once proceeded with the arrangement and reorganization of the several boards, bureaus, and divisions, and the assignment of employees upon lines intended to facilitate the prompt and economical conduct of business, a work involving the abolition of the elaborate, intricate, and cumbersome methods, with entries altogether in Spanish, and the inauguration of introductor, a new system, yet with a clerical force unable, with rare exceptions, to speak or understand the English language, and with habits of thought and action fixed by years of practice in the old way. The institution of branches and distribution of duties was made as follows:

The board of public works; composed of three members, to which was committed the care of public buildings, matters relating to harbor shores and lands, railroads, highways, bridges, streams, canals, irrigation, marsh lands, aqueducts, and the supervision and inspection of all works undertaken by the insular government, by provinces, by municipalities, and under private concessions which in any way affect the public domain.

The board of charities, composed of six members, only one of whom, the secretary and treasurer, received compensation. This board had charge of the insane asylum, the boys' and girls' charity schools, the leper hospital, and, through local boards, the general supervision of the charity interests of the island.

The superior board of health, composed of five members, including the commissioners of education and the interior. The sanitary affairs of the whole island, either by direct action or through the health

officials of the several municipalities, are in charge of this board. Its duties under ordinary circumstances would be multitudinous and important, but the serious conditions of poverty long prevailing render them burdensome and trying.

The bureau of agriculture and related industries, and the divisions of mines and minerals, patents, trade-marks and labels, archives, and public lands and forests completed the organization of the department.

A recent act of the legislature has abolished the board of charities, lodging its powers and duties in the executive council and a director of charities, and another has transferred the division of patents, trade-marks, and labels to the department of state. By agreement with the Secretary of War, the telegraph system of the island was turned over to the insular government, and by your direction its management was committed to this department, wherein, since February 1, 1901, it has been denominated the bureau of insular telegraph.

I have the honor to submit as exhibits the reports of the president of the board of public works (Exhibit A), the chief of the bureau of agriculture and mines (Exhibit B), and the president of the superior board of health (Exhibit C). My report to the Secretary of the Interior of the United States, a printed copy of which is inclosed for your reference, contains reports from the same officials covering the period from May 1, 1900, to September 1, 1900; also the report of the president of the board of charities for the same period. The charity interests having, as stated, been transferred to the executive council, I have presumed that the director would report to you.

#### PUBLIC ROADS AND BRIDGES.

In inviting your special attention to the report of the president of the board of public works I lack command of language to express concisely and within the scope of this report the importance of good roads and bridges to the future development of the material interests of the island, the prosperity and happiness of the people. Spanish officials promised a great deal and planned much, but executed very little. As a result, the desire of the wealthy and favored few to keep the masses poor and dependent, that the price of labor might ever be low, was surely accomplished.

An observant American coming to Porto Rico and visiting the interior revels in admiration of the magnificent scenery, and is duly impressed by evidences of the exuberant fertility of the soil and its adaptability to the cultivation of all sorts of tropical products. He meets the people by the way, and if at first he wonders why, amidst such surroundings, so many people should appear to be victims of hunger and starvation, he learns without asking that the chief cause for the nonemployment of labor, for abandoned or scantily cultivated farms and untouched areas of land presenting a jungle of trees,

plants, and vines in mute testimony of its richness, lies in the impossibility of reaching a market with the products of the soil. "Give us roads to the coast" is the slogan he hears on every hand; and he returns with the conviction burning in his mind that the first great need of the island, the one condition precedent to agricultural development and firm establishment, the dissipation of poverty, the prosperity and happiness of the people, is roads, permanently located by competent surveyors and of character of construction to meet the requirements of the communities to be served. The peculiar topography of Porto Rico renders road construction into the interior comparatively expensive, but the ambition to build such roads as a populous and well-to-do community, provided with light vehicles for horses or more modern methods of transportation, can not enter into the solution of the problem presented here. The country as it is, with a reasonable allowance for development, the people as they are, with due consideration for their progress under encouragement, are the factors to consider.

The military government promptly recognized the necessity for improved means of communication. Under the pressure of pleas and petitions for the authorities to relieve hunger and distress among the people, the first efforts at road making and repairing were so distributed that very little improvement of a permanent character was accomplished. The matter was later taken up in a more comprehensive way and contracts let on several important roads. Yet, the idea of relief for the poor influenced the distribution of the work to such an extent that several of the roads undertaken will remain uncompleted when the funds allotted for the work shall have been expended, and will be left in such condition that unless construction is continued very little of the work done will be of value and much of the money spent will be lost. The contracts let are listed and the progress of work thereunder is stated in the report of the president of the board of public works (Exhibit A), and on the map accompanying the same the proposed new road system is platted and the present condition of the roads as to construction is shown.

The contracts let by the military government and payable out of insular funds were turned over to the control of the board of public works on May 1, 1900. Those yet alive are Nos. 1, 21, 22, and 23. No. 1 is nearing completion, and there are funds available to pay it out. The letter of the president of the board of public works of date March 6, referred to you, fully explains the condition of contracts Nos. 21, 22, and 23. All uncompleted contracts payable from allotments of other than insular funds, and made by the Secretary of War, are in charge of Capt. C. A. F. Flagler, United States Engineer Corps. The board of public works has neither data nor surveys upon which to base reports of expenditures, progress or condition of work, or estimates. I have made a request of Captain Flagler for information that will enable me to correctly estimate the cost of completion. He

is absent from the island, but prior to his departure I learn that he gave orders to the engineers in charge of the several contracts to prepare and forward the necessary information, and I hope to have it immediately upon his return, possibly in time for your use.

The question is a serious one and gives me much concern. The roads are of vital importance to the sections of country to be traversed by them. As they must be left under present contracts they will be of small benefit to the people, and it were better that portions of them had never been touched, as considerable of the money expended will be lost. Yet the revenues of the island, present or prospective, would not warrant the making of contracts to carry on the work.

The proper maintenance of insular highways, an annual increase in cost to be held in view on account of additions to the mileage of roads, will be a sufficient drain on the treasury of funds applicable to roads. A loan, I conceive, will finally become necessary for the completion of all roads required, but that proposition depends upon legislative action, and is, therefore, far away. In the matter of roads under construction, and work soon to be abandoned for want of funds, the conditions are urgent. There seems to be but one source for relief, and that is the customs refund appropriation at the disposal of the President. As the result of careful study of all conditions, consideration of the most urgent present needs, and judgment of the requirements for the development and prosperity of Porto Rico, I believe the "aid and relief of the people" can be no better served than by the allotment from the balance of the customs refund appropriation of a sum sufficient to complete the important highways now under construction. An allotment of \$200,000, from this appropriation, notice of which has just been received, to be devoted to the construction and repair of certain interior roads, will be expended with zealous care and will undoubtedly prove of great benefit to the people.

#### PUBLIC BUILDINGS.

The report of the president of the board of public works (Exhibit A) contains a list of public buildings which, it is claimed, belong to the people of Porto Rico. All of the properties named, except those numbered, respectively, 1, 2, 3, 4, 5, and 6 on the list, were turned over to the civil government by the military authorities on May 1, 1900, and are in charge of the commissioner of the interior. A portion of No. 3 Fortaleza street was afterwards turned over by General Davis. In December last a board, composed of four officers of the Army and one officer of the Navy, appointed by the Secretary of War and the Secretary of the Navy, assembled at San Juan under instructions "to examine and report respecting the part of public lands owned by the United States in Porto Rico required for the use of the military and naval establishments." Through your request I was permitted to appear before the board. I filed a list of 24 properties

which it is claimed were constructed with funds from the insular treasury and in equity belong to the people of Porto Rico. I designated the first 11 properties listed as being suitable for present actual needs of the insular government. The report of the board is before me. I forbear to discuss it, but would record my judgment that the recommendations made, if approved by Congress, would work great injustice to the people of Porto Rico.

The reservations of buildings and grounds for military purposes not only constitute the cream of the properties considered, but they certainly exceed any possible requirements of the army under ordinary conditions, and their retention in the crowded city of San Juan would be embarrassing to the government and exasperating to the people. The building at No. 69 San Francisco street and San Francisco Barracks adjoining, located in the heart of the city, are needed badly for the accommodation of the public schools; and Casa Blanca, for its historical interest and commanding situation, is the ideal government building. Land for either of the purposes named is not to be easily obtained within the proper limits of the city, and would cost an enormous price. I sincerely hope the Congress of the United States will be fully informed of the situation—the rights and equities of Porto Rico—before any act of transfer is permitted to pass.

#### THE PUBLIC HEALTH.

The report of the president of the superior board of health (Exhibit B) presents a synopsis of the varied duties of the board. The board of health is handicapped in many ways. The laws and orders intended to define its powers and govern its operations are conflicting and of insufficient scope.

To the difficulties thus encountered are to be added bad conditions of sanitation, ignorance by the people of the simplest rules of health, strong prejudice against change, particularly if it involves present outlay, and a lack of intelligent medical assistance throughout the island. The board has labored faithfully and energetically. The health conditions are comparatively good; threatened epidemics have been promptly investigated and the spread of disease quickly checked. All efforts possible to exercise have been exerted to improve sanitation and interest the people in the value of cleanliness. The source and purity of the water supply, particularly for the cities and larger towns, are being inquired into, and the laws, rules, and regulations concerning food stuffs are being rigidly enforced. Although hampered financially and by uncertainty concerning its powers, the improved health conditions of the island, freedom from epidemic diseases for a longer period than ever before known, and evidences of changes for the better in matters of sanitation and cleanliness show encouraging results and leave ground for hope of better things as the people grow into an appreciation of the benefits enjoyed.



## AGRICULTURE AND MINES.

The subject of agriculture is of prime importance to the people of Porto Rico. The wealth of the island lies in the soil. Given good roads, the enrichment—and with or without roads—the comfort, happiness, indeed, the very existence, of the masses depend upon the proper planting, care, and cultivation of the soil. This fact was certainly as apparent to the authorities throughout the centuries of Spanish rule as it is now; yet the records fail to show any real attempts to enlighten, instruct, or encourage the agriculturists. Hence we find them poor farmers, without knowledge of the adaptability of products to soil, selection of seed, correct methods of cultivation, or proper implements. Sugar cane, coffee, and tobacco have received most attention, but the production of these has been by ancient methods. Fruits and vegetables, upon which I believe the wealth and prosperity of the island will rest in the near future, have grown wild or been cultivated but poorly for home consumption only.

The report of the chief, bureau of agriculture and mines (Exhibit C)—unfortunately a bureau in name only as yet, because of lack of means to operate its functions—presents the condition and needs of the agricultural interests of the island ably and clearly. It is to be regretted that the way did not seem open for the granting of the small appropriation asked for to permit the bureau to circulate information of value to the tillers of the soil.

I sincerely hope, however, that the anticipation of an appropriation by the Congress for the establishment of one or more experiment stations on the island, and which constituted the alleged bar to appropriating insular funds, may be speedily realized and the teaching of agriculturists the arts of preparing soil, selecting right kinds of plants and seeds, proper planting, correct cultivation, and profitable harvesting and marketing will be begun. With a population bordering on 1,000,000 people, we can not hope to drive poverty and want from Porto Rico by any other means. The mining interests of the island have not proved of value, but future exploiting may develop rich deposits.

## PUBLIC LANDS AND FORESTS.

The matter of public lands and the difficulties of the situation concerning them are treated in my report to the Secretary of the Interior, inclosed; and on pages 8 to 11, inclusive, will be found the list of such lands and lots determined to that date. By the treaty of Paris all so-called "Crown" or public lands in Porto Rico were transferred to the United States. The act to establish civil government in Porto Rico provides that the commissioner of the interior "shall have charge of all public buildings, grounds, and lands, except those belonging to the United States." This department has not, therefore, undertaken to determine accurately the location and extent of public lands.

I have discovered a distinction between "Crown" and "state" lands, the latter meaning lands belonging to the island, and in the event of efforts to classify the public lands there may arise questions for judicial adjustment. I have therefore directed careful inquiry into all cases of "discovery" of public lands in the possession of individuals, whatever their claim, and have caused the records and papers in all such cases to be classified and arranged. This work is being done with much care in the division of lands and forests and will prove of value in the final adjustment of the land question.

#### THE TELEGRAPH SERVICE.

On February 1, 1901, the telegraph system of Porto Rico, pursuant to previous agreement, was turned over to the insular government, and by your order was taken charge of by this department and denominated the bureau of insular telegraph.

Prior to American occupation the telegraph system of the island belonged to the Government and was an elaborate and expensive organization. At the time of invasion the United States Signal Corps took charge of the stations as the army advanced and of the whole system finally, retaining control until the transfer, as above stated. The old tape instruments were displaced by sound instruments and the American Morse alphabet was substituted for the Continental Morse alphabet.

The news of the contemplated transfer was the signal for numbers of those who had been employed as operators under the old system to make a rush for positions. But as only a few claimed to understand the alphabet in use or to read by sound, and feeling that they were entitled to preference, I considered the question of restoring the old instruments. I discovered, however, that the instruments, except about a dozen, had been destroyed when the offices were abandoned, or had been carried away. I was unable to find any inventory or list of the telegraph property turned over and was assured that none had ever been made. New instruments of the pattern used are expensive, and, as they would have to be ordered from France, there was not time to order and receive them before the date of transfer. There was also objection made by the best patrons of the lines to a change from approved modern methods to an antiquated system. I therefore determined to retain the system as conducted, but I gave notice that all native operators who could prove a reasonable degree of proficiency in the operation of the instruments, or were willing to learn, would have employment. Some were given places, others are practicing, and to all who wish to learn every possible facility of instruction will be given. In order to continue service without interruption I retained enough signal-service operators, who took their discharges, to man the important offices, but without any guaranty whatever of permanent employment. As they drop out I anticipate filling

their places with natives who by attention and practice have become competent.

Prior to American occupation nearly every town and hamlet on the island had a telegraph office. The hurricane of 1899 destroyed the lines generally, and the Signal Corps restored communication only with the large towns, so that the system was, and is now, very much reduced from its former magnitude. Arrangements are being perfected to open up some abandoned offices, but places that can furnish no revenue can not now be favored.

In receiving the telegraph system it was well understood that the receipts could not be made to pay the expense. It has been organized on the most economical basis conceivable and will be so conducted, yet there will be a monthly deficit unless the business largely increases from causes not now contemplated. I submit (Exhibit D) the report of the superintendent of telegraph for the month of February, 1901, giving in detail the organization of the system and a statement of receipts and expenditures.

#### INSULAR ARCHIVES.

In the organization of this department the public archives were committed to its care. The order covered not merely the piles of ancient documents, irregularly arranged, worm eaten and soiled, and filling several rooms in the intendencia building, but included all the archives to the date of American occupation at the several custom-houses of the island.

These were accordingly forwarded in boxes and bundles, and in various stages of wreck and demoralization. It seemed a hopeless task to endeavor to bring order out of such chaos as the mass represented. But the labor of cleaning, examining, restoring, classifying, arranging, filing, and indexing has been steadily pursued, and, although the end is not yet in sight, good progress has been made and the records will soon be in shape for ready reference. True, many of the documents, because of the former methods employed in the conduct of official business, will be of no future value, but it was deemed prudent to care for everything, at least for the time being.

Generally speaking, the public business relating to the several branches of this department has been satisfactorily cared for and results are encouraging. I have been well pleased with the fine spirit, the zeal and fidelity displayed by the employees of the department, nearly all of whom are natives and but few of them able to speak or understand the English language.

Very respectfully,

W. H. ELLIOTT,  
*Commissioner of Interior.*

Hon. CHAS. H. ALLEN,  
*Governor of Porto Rico, San Juan, P. R.*

## EXHIBIT A.

## BOARD OF PUBLIC WORKS OF PORTO RICO,

*San Juan, P. R., March 1, 1901.*

SIR: In compliance with your instructions, I have the honor to submit herewith a report upon the operations of the board of public works of Porto Rico for the period from May 1, 1900, to date.

Before entering into a detailed statement of the main subjects of the report it will not be amiss to give a short retrospective account of the public works.

Up to about the year 1860 the public works, then of comparatively small extent and principally military in character, were under the supervision of military officers of the Spanish army assisted by civilians, the chief of the latter possessing the title of director. It appears that the first organization took place about 1865, the civil engineers assuming entire control except as to military works, with the director as head of the department.

The organization of the public works remained thereafter under the secretary for the colonies (*ministerio de ultramar*), the governor-general of the island, and engineer in chief of the public works (*jefatura de obras publicas*) until the autonomous constitution of the island was promulgated, in February, 1898, when the public works were directly under the secretary of the public works and communications of the insular government.

By a royal order dated May 21, 1881, general laws of public works were enforced, similar to those in existence on the peninsula, which were very elaborate and lucid, though somewhat cumbersome, appertaining to the plans, construction, operation, and preservation of works, mines, telegraphs, and forests.

The creation and execution of these works were left to four different bodies of administration, subject to a general supervision of the colonies, the governor-general of the island, and the chief engineer of public works. Their classification was as follows:

First. Works in charge of the state, which embraced high roads and military roads constructed with general funds; the improvement of navigable rivers; harbors of general interest, of refuge, and of military expediency; light-houses and buoys; drainage of marshes, lakes, and inlets; construction, preservation, and operation of railroads of national interest and of general interest, exercising a supervision over the plans, construction, and operation of the same; and civil buildings of the state administration.

Second. Works in charge of the province, which included roads constructed with provincial funds—nearly of the same class as military roads; provincial ports not for commerce of general interest; the sanitation of lakes, marshes, and inundated lands, of special importance only to the province, and public buildings for the service of provincial administration.

Third. Works in charge of municipalities, including local (county) roads; water supply of towns; the drainage of lakes and unhealthy lands; ports of merely local interest; the construction and preservation of buildings of municipal administration, and the maintenance of streets, squares, and boulevards as thoroughfares.

Fourth. Works that might be undertaken by individuals or companies, by special provision under the general law, as highroads and railroads; ports; irrigation and navigation canals; drainage of lakes and marshes; sanitation of unhealthy lands, and water supply of towns.

This shows at once the wide extent and scope of the organization, and when the Americans took possession of the island all public works enumerated in the above schedule were either projected and executed by the *jefatura* of public works or more or less controlled by its personnel.

After the American occupation the public works were reorganized under General Brooke, the first military governor of the island, and by the secretary of the

interior, under the same title, "jefatura de obras publicas." Since then, and from time to time as the contingencies of the state of finances required, and mainly, however, to "introduce American methods of business and progress," as General Henry puts it in one of his general orders, many modifications were made in the organization of the public works, all tending more or less to a simplification of the work and to a more centralized administration, the result being a considerable decrease in its former manifold duties.

The light-house service was separated from the public works and placed in charge of the United States Navy by General Order No. 4, dated January 17, 1899, issued by the second military governor, General Henry.

On February 9, 1899, by General Order No. 15, Maj. Francis L. Hills was appointed chief of the bureau of public works under the newly appointed head of the department of the interior, of which the public works were to be a subdivision.

By General Order No. 21, 1899, the "junta de obras de puerto de San Juan," having had charge of the harbor works since about 1882, under the supervision of the public works department, was abolished as "not being compatible with American methods," and its duties were transferred to a navy officer and to an engineer officer of the Army, as inspector and engineer, respectively.

To "still simplify administration and reduce expenses" General Order No. 116, published August 12, 1899, discontinued the department of the interior with which the bureau of public works was connected, and placed the latter under the control of a board of public works to which were assigned duties respecting the construction, repair, and maintenance of military and country roads, including bridges, and of public buildings used for civil purposes; also the improvement and maintenance of harbors and establishment of harbor lines, the supervision of construction of wharves, docks, and slips, and the construction, repair, and maintenance of light-houses and beacons. The harbor works were also discontinued as a separately organized body and were retransferred to the public works, but the inspection of light-houses and buoys remained in the hands of the United States Navy.

The board of public works constituted under this order consisted of Capt. W. V. Judson, United States Corps of Engineers, as president, and Mr. F. L. Hills and Mr. Juan B. Rodriguez, civil engineers, as advisory members. Mr. Hills shortly after resigned on account of ill health and Mr. P. Fernandez, principal assistant engineer, was assigned to his place.

Many extensive and elaborate improvements were inaugurated by this board. With the exception of a few Spanish contracts all other contracts for new roads and bridges—of which a detailed statement is given below—that were completed during the present year, or that are now in force, were made under its direction. the personnel of the board remaining unchanged until the advent of the civil government on May 1, last, when the undersigned, by General Order No. 102, dated April 30, 1900, was appointed president of the board.

By the Foraker bill, which became a law on May 1, 1900, the light-houses, buoys, harbor areas, and navigable rivers, heretofore in charge of the public works, were transferred to United States authorities, the new civil government retaining control of public bridges, road houses, water powers, highways, unnavigable streams and the beds thereof, subterranean waters, mines or minerals under the surface of private lands, property of various harbor boards, harbor shores, slips, docks, and reclaimed lands.

Of these works, public roads, bridges, and buildings, harbor lands and shores, and the duties, responsibilities, records, and employees of the board of public works, with duties as now, were transferred to the newly-created department of the interior by General Order No. 102, dated April 30, 1900, to constitute henceforth a subordinate bureau of the same.

With its former duties very much abrogated the work assigned to the board

after the new organization took effect has since been and still is carried on under the old Spanish laws and ordinances as changed and modified by subsequent military orders and decrees. The personnel, compared with former times, has been very much reduced. The directing power lies in the hands of the three members of the board, with the president as chief engineer. The board is assisted in its labors by two assistant engineers who, though specially assigned to duties as road supervisors, are constantly called upon to perform other miscellaneous engineering and construction work in the bureau.

## ROADS AND BRIDGES.

The roads constructed under the Spanish Government are as follows:

	Distance.	Approximate cost.
	<i>Miles.</i>	
San Juan to Ponce Playa .....	82.46	\$1,879,340
Cataño to Toa Alta .....	14.88	239,767
Añasco to Pezuela Bridge, through Mayaguez .....	14.26	202,080
Ponce toward Adjuntas .....	9.3	152,320
Rio Piedras to Rio Grande .....	16.12	265,200
Utüado toward Arecibo .....	3.1	99,000
San Sebastain toward Moca .....	1.86	31,320
Cayey to Guayama .....	15.74	615,600
Total .....	157.72	3,484,627

These roads formed certain portions of a system of roads designed for the island under the so-called "approved plan." It is not very clear what was understood under this term. The nearest explanation is that after the necessity for a road became apparent, by petitions to or by pressure brought upon the department by the municipalities directly concerned, or through the exigencies of military service and public traffic, the plan for the road was submitted to the Cortes at Madrid for approval. Under the general laws of public works and highroads no funds could be expended on any road which was not included in the approved plan.

The approval of the roads enumerated below was obtained during the period from 1868 to 1896. In the course of time these roads were designated by numbers, and were so carried on the Spanish map, as follows:

	<i>Kilometers.</i>
Road No. 1, San Juan to Ponce .....	134
Road No. 2, Cataño to Mayaguez .....	164
Road No. 3, Mayaguez to Ponce and to Guayama .....	130
Road No. 4, Cayey to Arroyo .....	33
Road No. 5, Caguas to Humacao Playa .....	58
Road No. 6, Ponce to Arecibo .....	82
Road No. 7, Rio Piedras to Fajardo .....	51
Road No. 8, Lares to Aguadilla .....	42
Road No. 9, Bayamon, via Comerio, to No. 1 .....	49
Road No. 10, Bayamon, via Corozal, to Barros .....	48
Road No. 11, Manati, via Ciales, to Juana Diaz .....	61
Road No. 12, Barros to Coamo .....	17
Road No. 13, from near Mayaguez, via Adjuntas, to Aibonito .....	96
Road No. 14, Mayaguez, via Lares, to Arecibo .....	61

This is a total of 1,112 kilometers, or 690 miles, of which, as stated above, 255 kilometers, or about 158 miles, were completed at the time of the American occupation. The main artery of this network of highways, the so-called military road between San Juan and Ponce, was begun about 1842 and completed in 1888. It was the only one finished for its entire approved length.

During the past year a new classification of roads has been planned, based upon the present and prospective needs of the island, and following to a great extent the lines laid down under the approved plan. The roads are divided into three classes. First-class roads embrace those of great length and width, which form the so-called trunk lines across the island and those around its circumference at the base of the foothills, approaching more or less the coast line. The adopted width for the roadbed of these roads is 6 meters (19 feet 8 inches), of which 5.5 meters, or 18 feet  $\frac{1}{2}$  inch, are covered by macadam. Second-class roads are comparatively short spur roads radiating from interior districts toward the main roads, according to the commercial and agricultural importance of these districts, to give better facilities for the transportation of staple products to the shipping points on the coast. Their width has been limited to 5.68 meters (18 feet 7 $\frac{3}{4}$  inches), the width of the macadam being 4.88 meters, or 16 feet. Third-class roads, also called "single-cart roads," are designed for the interior of the island, and, connecting the small towns or villages with each other, extend in each case to either some of the main trunk lines or to the terminus of a second-class road. They are principally located in the coffee districts, the main line running east and west, along the axis of the island, from which short branches extend in a northerly or southerly direction.

The width of the roadbed on this class of roads is proposed to be 4 meters (13 feet 1 $\frac{1}{4}$  inches), with 3 meters (9 feet 10 $\frac{1}{4}$  inches) of macadam. Convenient turnout or stopping places will be located at various intervals to prevent blockade by carts going in opposite directions. Where any possibility is apparent that traffic on any road of this class may increase in the future, it is proposed to provide as much as can be done at the beginning a second-class roadbed, so that the width of the macadam can be widened hereafter for two carts to pass each other.

The total length of roads proposed under the new plan, including those already finished, is:

	Kilo- meters.	Miles.
First-class roads .....	871	540.8
Second-class roads .....	354	219.8
Third-class roads .....	182	113
Total .....	1,407	873.6

Up to date there have been completed 367 kilometers of first-class and 12 kilometers of second-class roads.

It is possible that in the course of time the plan for new roads, which the board has devised solely from a standpoint of general interest, may be changed or added to as local demands may require, but it is believed that the total mileage embodied will suffice for the needs of the island for many years to come. At the same time it is hoped that the work of the board will be in a great measure supplemented by the construction of vicinal roads, trails, and portions of main roads through towns and villages (*travesias*) that should be built at the expense of the different municipalities, a subject which at an early date should receive proper legislative action.

The finished roads are being maintained under a system very much in vogue in Europe—a permanent force, consisting of *sobrestantes* (overseers), *capataces* (foremen), *camineros* (section men), and *peons* (laborers), under the direction of two engineers of maintenance. The average length of supervision and road work assigned to a *sobrestante* is 25 kilometers, subdivided in sections of from 8 to 14 kilometers in length, in charge of a *capataz*, with 1 *caminero* for every 3 kilometers. These men are paid by the month. The *peons* working under them, and whose

number is increased or decreased as the service may require, are paid by the day, their number seldom exceeding a total of 400 per day on all roads.

Since the middle of the past century many bridges and culverts were built by the Spaniards on the roads constructed by them. The early bridges consisted of brick masonry; later, many were erected of iron manufactured in France or Belgium. The bridge at "Los Frailes," on the military road to Ponce, is one of the oldest, having been built in 1854, and consists of eight arches of about 8 meters' span each, its total length being 122.35 meters. It is still standing; also another bridge, similar in construction, across the Río Cañas, a few kilometers beyond the first named, built about the same time and only 12 meters long. These two bridges and two of the largest iron-span bridges on the same road, of 50 meters and 30 meters, respectively, escaped destruction by the great cyclone of 1899. Many were more or less damaged or entirely carried away, as the 26-meter bridge near Caguas and the 100-meter bridge across La Plata River. These bridges have not been rebuilt.

On May 1 last, when the department of public works was transferred to the civil department, the following contracts for the construction of permanent roads and two large concrete bridges were in force. Some were nearing completion; on all work was in progress.

Extent of contract.	Miles.
No. 1, on Road No. 6, Arecibo to Utuado.....	2.7
No. 2, on Road No. 6, Adjuntas to Ponce (Defendini).....	0.3
No. 3, on Road No. 11, Manati to Ciales (first section).....	2.8
No. 4, on Road No. 7, Río Piedras to Fajardo.....	4
No. 5, on Road No. 8, Moca to San Sebastian (first section).....	2.5
No. 6, on Road No. 6, Caguanitas Bridge to Arecibo.....	3
No. 7, on Road No. 6, Utuado to Adjuntas.....	2.9
No. 8, on Road No. 6, Adjuntas to Utuado.....	4.3
No. 9, on Road No. 6, Adjuntas to Ponce.....	1.6
No. 10, on Road No. 4, Guayama to Arroyo.....	4.1
No. 11, on Road No. 8, Moca to San Sebastian (second section).....	4
No. 12, on Road No. 6, Arecibo to Utuado.....	2.8
No. 13, on Road No. 6, Utuado to Adjuntas.....	6
No. 14, on Road No. 6, Adjuntas to Ponce.....	2.4
No. 15, on Road No. 10, Toa Alta to Corozal (third section).....	3.1
No. 16, on Road No. 9, Comerio northward.....	4.1
No. 17, on Road No. 5, Caguas to Humacao.....	11
No. 18, on Road No. 5, Humacao Playa to Caguas.....	13.5
No. 19, on Roads Nos. 13 and 14, Mayaguez, Las Marias, and Maricao.....	9
No. 20, on Road No. 10, Toa Alta to Corozal (second section).....	2
No. 21, on Road No. 6, Arecibo to Utuado.....	8
No. 22, on Road No. 11, Manati to Ciales (second section).....	4.9
No. 23, branch road, Ciales road to Morovis.....	7.3
No. 24, two concrete steel bridges, Jacaguas and Guayo rivers, respectively, total length.....	674

Contracts Nos. 1, 2, 3, and 4 are so-called Spanish contracts, prepared and entered into before the American occupation of the island. They were paid with insular funds, and at this date are completed, except No. 1.

Contracts Nos. 5, 6, 7, 8, 9, and 10 are being paid for from the "War Department emergency-fund" allotment of \$200,000 made in 1899, and contracts Nos. 11, 12, 13, 14, 15, 16, 17, 18, and 19 from the appropriation of \$660,000 for "Refunding customs revenue collected from Porto Rico," enacted March 24, 1900. These two series of contracts remained in the hands of the United States authorities after May 1 last and are now being executed under the supervision of the United States Engineer Department, two, Nos. 10 and 15, having since been completed.

Contracts Nos. 21, 22, 23, and 24 are being paid out of insular funds and are being completed under the direction of the board of public works. No. 20 has been finished and accepted.

In several cases one or more of the above contracts are let to the same contractor



at a lump sum, covering two or more of the above roads adjacent to each other or even widely separated.

The progress and expenditures made to date on the contracts in charge of the board of public works since May 1 are as follows:

Contract No. 1, for constructing a section about  $3\frac{1}{2}$  kilometers long of road No. 6, between Arecibo and Utuado, with Carlos de Ereño. The contract is dated May 11, 1898, at a time when the Spaniards were still occupying the island, and is to be completed June 10, 1901. Work is now progressing. The total amount involved in the contract is \$36,520, and up to date \$29,974 has been expended.

Contract No. 2, for constructing a section about one-half kilometer long of road No. 6, between Adjuntas and Ponce, with Carlos de Ereño. This is also a Spanish contract, and was completed on August 28, 1900, at a cost of \$17,451.21. Its comparatively great cost must be accounted for by the inaccessibility of its location, which was near the top of the high mountain ridge dividing the north and south of the island, and the heavy rock excavation, and building of many expensive retaining walls and masonry culverts required in so short a distance.

Contract No. 3, for constructing a section of 4.6 kilometers long of road No. 11, between Manati and Ciales, with Carlos de Ereño. This is another Spanish contract, and was completed July 28, 1900, at a total cost of \$40,920.

Contract No. 4, for construction of a section 6.7 kilometers long of road No. 7, between Rio Piedras and Fajardo. This was also a Spanish contract, and was completed July 11, 1900, at a total cost of \$57,145.99. The road of which this section forms a part follows the base of the foothills skirting the northern coast.

The great difference in the cost per kilometer of the roads built under contracts Nos. 1 and 4 shows at once the great variety in the general character of the country through which roads on this island are to be constructed. They may be accepted as good illustrations of the maximum and minimum cost involved in road construction.

Contract No. 20, for constructing a section 5.3 kilometers in length of road No. 10, called the San Jose section, between Toa Alta and Corozal, with Andre J. Canton. It was dated November 29, 1899, and was to be completed in ten months. The section was finished on August 4 last. The amount expended is \$24,565.61. It is one of the cheapest and one of the best sections of road built recently.

Contracts Nos. 21, 22, and 23, for constructing sections of the following roads: No. 6, Arecibo to Utuado, 12.8 kilometers; No. 11, Manati to Ciales, 8.1 kilometers, and country road from Ciales road to Morovis, 11.9 kilometers, were let together at a lump sum to the Central Contracting Company, of New York, with the stipulation that the contractors were to earn a total of not less than \$150,000 nor more than \$250,000, after the funds have been provided in the budgets. The contract is dated December 30, 1899, approved February 13, 1900, and is to be completed in eighteen months. The work is still in progress. The grading on the Arecibo section, part of which is carried along very steep and solid rock cliffs, is nearly finished, and about 5 kilometers of macadam have been placed. On the Ciales road about three-fourths of the grading and one-fifth of the macadam roadbed is finished. On the Morovis branch only rough grading has been done, and several concrete culverts completed. The total amount expended to date on this contract is \$130,587.

Contract No. 24 is dated December 4, 1899, and was made with the designer of the bridges, E. Thacher, of Paterson, N. J., upon the designs, plans, and estimates furnished by the contractor for two concrete steel bridges, one over Jacaguas River of a total length of 404 feet, and one over Guayo River, 270 feet long, on road No. 1, near Juana Diaz. The design is for monolithic structures of concrete, reenforced by longitudinal steel ribs of three spans each. The estimates were carefully scrutinized by competent engineers, and, after adding 15 per cent

profit for the contractor, were considered quite low and acceptable to the military government at the stipulated price of \$85,121 for both bridges.

Both bridges have been completed and tested during the past month and are now awaiting the completion of some minor work on the approaches to be finally accepted.

Besides the contracts for new roads and bridges cited above, the board of public works has also carried on the following special work, either by contract or by day labor, in connection with the road service. In nearly all cases, and whenever it is practicable to do so, bids for the furnishing of the necessary material and labor are asked for from responsible parties in the vicinity where the work is to be done, and only when the bids received are known to exceed the estimates of the engineers purchases are made and the work is done by the employees of the department.

A number of iron-panel bridges purchased under the Spanish Government and stored at Ponce, which only by periodical, expensive painting could be prevented from going to ruin, are now being erected on some of the new roads that have been completed or are nearing completion. Two spans of 15 meters each have been erected over two rivers on road No. 8, San Sabastian to Moca; two of the same length on road No. 4, Guayama to Arroyo; and the foundations are now being prepared for a span of 80 meters across Manati River and for one of 35 meters across Cialitos River, on road No. 11, Manati to Ciales. The remaining spans on hand have been assigned to different localities on other roads, and will be erected in the course of the present year as occasion arises.

Another class of special work on the roads, which can never be foreseen and, therefore, properly estimated, is the removal of land slides, the restoring of embankments, and the repairing of damages to bridges and culverts on finished roads, caused by heavy rains and floods. Early in the spring of last year much damage of that character occurred on roads Nos. 1, 4, and 6, and while an effort is being made generally to make the roads passable by the regular force employed as soon thereafter as possible, some were of such an extent that on a few work was made by contract and by day labor.

During the past year the board of public works has been intrusted with repairs of roads, principally in the interior of the island, which are not on the approved plan, but which form the only communication for the people in the mountains leading to one or another of the nearest main roads. These roads are in the coffee and tobacco districts, which need good roads as much as the rich sugar districts near the coast; but their primitive condition and the topography of the country make them very expensive of construction and repairs. Petitions for their improvement are received every day.

Under the pressing needs of the moment, and as a measure of relief to alleviate the great distress prevailing in these districts, repairs were ordered on the roads from San Lorenzo to Caguas, from Cidra to Las Cruces, from Aguas Buenas to Caguas, and from Barranquitas to Aibonito, all giving an outlet upon the military road—the main road of the island. About 100 men are employed daily on each road, preferably those that have families, but the demand for work is so great that many have to be refused. The work was carried on under the supervision of experienced road engineers at such points as needed to be reconstructed or improved to make the whole road useful for ox teams to pass over in fair weather. Each man receives 30 cents per day—a small amount, but doing a great deal of good. The total amount expended to date is \$32,500.

To give work to the many unemployed near the city of Ponce, about 200 men per day, heads of families, were set to work last summer in breaking stone for macadam to be used in the maintenance of roads leading into Ponce. They were employed in several quarries in the vicinity, and received 40 cents for each cubic meter of stone broken. About \$11,000 were expended for this purpose.

## PUBLIC BUILDINGS.

The following is a list of public buildings in charge of the board of public works on May 1, 1900, and owned by the state:

Location.	Description.	Occupied by—
San Juan.....	Diputación building, on San Francisco street, between Cristo and San Jose streets.	Post-office and insular department.
Do.....	Beneficencia building and grounds, west side of the city, on the road to El Morro.	Lunatic asylum and United States district court.
Do.....	Girls' Charity School, Santurce, Madres station.	Refuge for orphan girls.
Do.....	Convent of San Francisco, on San Francisco square. (1.)	Used as a Catholic church.
Do.....	Convent of Santo Domingo, Santo Cristo street, near Luna. (2.)	Do.
Do.....	Nos. 3 and 5 Fortaleza street. (3.)	State and War Department offices.
Do.....	Intendencia building, Alfonso XII square.	State offices.
Do.....	Public works warehouse, Marina	
Do.....	Custom-house	
Do.....	Revenue officers' headquarters	
Do.....	Health officers' headquarters	
Do.....	Penitentiary	
Do.....	Arsenal, buildings for offices, residences, and chapel (4.)	
Do.....	Harbor master's headquarters	
Do.....	Lazaretto, Cabras Island	Refuge for lepers.
Do.....	No. 69 San Francisco street (5)	War department offices.
Do.....	Boys' charity school, Santurce, Instituto station.	Refuge for orphan boys.
Do.....	San Francisco barracks (6)	War department.
Do.....	Model training school (destroyed by fire)	
Do.....	Executive mansion	
Do.....	Audiencia building, San Jose square	
Do.....	Quarantine station, Miraflores Island	
Ponce.....	Custom-house	
Do.....	Harbor master's headquarters	
Do.....	Public-works building on Atocha street	
Do.....	Public-works warehouses at the Playa	
Mayaguez.....	Custom-house	
Do.....	Agronomic station	
Aguadilla.....	Office of the captain of the port	
Do.....	Office of the registrar	
Do.....	Harbor master's headquarters	
Fajardo.....	Custom-house	
Humacao.....	do	
Guayanilla.....	do	
Arecibo.....	Old post-office building	
Caguas.....	Post-office building	
Rio Piedras.....	Agronomic station	
Culebra Island.....	Delegate's house	
Do.....	School buildings	

The ownership of these buildings by the insular government appears to be well established. There are, however, other buildings and grounds on the island now occupied by the United States War Department, by ecclesiastical bodies, and by municipalities, which are claimed by the island, the title to which remains to be made clear by judicial authorities.

During the past year many extensive repairs were made on the buildings enumerated above, principally on those located in the capital, the seat of the government and of the legislative bodies. The establishment of the civil government called for ample office and provisional rooms in which the different departments, courts, bureaus, and house of delegates were to be installed, and though many of the public buildings which had all been built by the Spaniards upon a somewhat munificent scale are still crowded, suitable offices and halls have been provided for all. The principal work in restoring and fitting up these public buildings which had been much neglected during the war consisted in introducing modern plumbing in all of them, a feature in buildings looked upon by the Spanish architects with somewhat primitive eyes.

The total amount expended in repairing and maintaining public buildings from May 1, 1900, to date is \$31,074.03.

## HARBOR WORKS, LANDS, AND BUILDINGS.

Since May 1, 1900, after the harbor areas were placed under United States control, no work of any extent was carried on by this section of the bureau of public works except some slight repairs along the water front of San Juan, consisting in keeping the pavement in order, in repairing the roof of the custom-house shed, and in taking care of the property and material. The first-named work is done with prisoners and at very little expense.

The grounds occupied by the harbor works on the extreme point of the Marina have an area of about 9,000 square meters, or approximately  $2\frac{1}{4}$  acres. The buildings thereon consist of a large machine shop, containing many valuable tools, two large storehouses (one of brick, one of iron), several sheds, and a small house, the quarters for the watchman. Very valuable material is stored in these buildings in care of a storekeeper.

To the harbor works also belong two large sheds or "tinglados," erected on the harbor front; one is used by the customs service, the other by the quartermaster's department. East of the latter shed extends a large area of ground filled in during Spanish times with material dredged from the harbor. This land will be very valuable in the future, but needs grading and improving and shore protection before it can be put to any use.

The floating plant formerly owned by the harbor works, and now in charge of this department, consists of 1 large endless-chain dredge, 1 dipper dredge, 1 tug-boat of 300 indicated horsepower, 1 smaller of 30 horsepower, 3 iron dumping scows, about 50 iron dumping cars with about 1 mile of track, and several small boats. Most of this material is very old, and, having lain idle for many years, has very much deteriorated. The two tugs are in fair condition; the largest, the *Borinquen*, is kept in service in the harbor, principally to assist vessels in distress and to do towing, for which a certain tariff is charged, the proceeds being turned into the insular treasury. Her monthly expense is about \$290, nearly all of which she earns.

The valuable screw-pile iron pier in Mayaguez Harbor, built in 1891 and owned by the island, is now receiving a coat of paint, which was very much needed. There are several wharves in Ponce Harbor built by the board of public works before the war. The final settlement with the contractor for one of them that has been in liquidation since that time on account of a claim for extra work has at last been made. The insular property at the various harbors of the island is taken care of by storekeepers employed by the year.

It is presumed that sometime in the future the elaborate plans made by the harbor engineers during the Spanish times and the board of public works for the improvement of the harbor—for a new sea wall along the water front, for a ship railway, for additional piers and docks, for a new custom-house and customs sheds, for reclaiming the lowlands adjacent to the navigable channels—will be carried out more or less under the direction or supervision of the public works department, at least so far as the works on the shore are concerned. The present law forbids any extension of its authority over the harbor area, however. It is not clear how some of these works can be carried on without a certain encroachment upon the harbor area; for example, in the reclaiming of lowlands, which generally require bulkheads to be constructed outside of low-water mark, behind which dredged material is deposited: or in the extension of piers, docks, and slips.

Very respectfully,

A. STIERLE,

*President Board of Public Works.*

Hon. W. H. ELLIOTT,

*Commissioner of the Interior, San Juan, P. R.*

## EXHIBIT B.

DEPARTMENT OF THE INTERIOR OF PORTO RICO,  
BUREAU OF AGRICULTURE AND MINES,*San Juan, P. R., March 20, 1901.*

SIR: In compliance with your letter of March 11, 1901, I have the honor to submit the following report of the operations of the bureau of agriculture and mines from May 1, 1900, to March 1, 1901:

The bureau of agriculture was established by Paragraph IV of General Orders, No. 116, series 1899, and was charged with duties pertaining to: (a) Collection of facts and statistics respecting the cultivation of the soil and disposal of its products. (b) Model farming establishments for experiment with and test of the value of new shrubs, plants, fruits, grains, and domestic animals. (c) Mines and mining.

By Paragraph IV, section (a), of General Orders, No. 102, dated April 30, 1900, the bureau, which had been under the official supervision and direction of the civil secretary, was transferred to the department of the interior, and in the organization of this department by the commissioner of the interior it was continued with the title of "Bureau of agriculture and mines," and duties as formerly. The duties of chief of the bureau were assigned to the deputy commissioner of the interior, and the employees reduced to two clerks and a typewriter.

As no appropriation has been made up to this date, neither for the establishment of agricultural experiment stations nor for the collection and publication of agricultural statistics, the action of the bureau has been confined to collect information regarding the cultivation and production of the land, to carry out the proceedings respecting applications for mining patents, and to other routine business.

In the inclosed statement (1) are condensed the informations collected by the bureau in regard to the extent of different cultures for the fiscal year 1900-1901 in each of the municipal districts of Porto Rico. The acreage is given separately for the three great staples of the island, sugar cane, coffee, and tobacco, and in the aggregate, under "Miscellaneous," for the less important crops, such as plantains and bananas, sweet potatoes, corn, rice, beans, pease, coconuts, and other fruits and vegetables, which are almost entirely used for local consumption. The area of pasturages, woodlands, and not cultivated lands is presented also in the statement.

It is interesting to compare the figures of this statement with those giving the area of the same cultures in the fiscal years 1896-97, before the American occupation, and 1899-1900.

The statistics of the above-mentioned years give the following figures for the whole island, including Vieques Island:

	1896-1897.	1899-1900.	1900-1901.
	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>
Sugar cane .....	61,498	80,044	82,678
Coffee .....	122,399	180,301	166,164
Tobacco .....	4,264	15,339	13,704
Miscellaneous .....	109,788	184,072	201,815
Total .....	297,949	459,756	464,361
Pasturages .....	1,127,537	1,206,605	1,203,206

It would follow that the area of cultivated lands increased from 1896 to 1899 more than 50 per cent. The number of acres relative to the increase of each kind or group of cultures would have been: Sugar cane, 18,546; coffee, 57,902; tobacco, 11,075; miscellaneous, 74,284. Nevertheless, as I stated in my report of September 15, 1900, there are reasons to think that the real increase was not so great, particularly as to coffee plantations, and that the difference partially comes from incorrectness of the figures given for the fiscal year 1896-97. These figures were

taken from the returns for taxation and should be considered as being below the real extent of cultures. Otherwise the fact could not be explained, as in the year 1898, on account of the war and the disturbances that occurred during some of the following months, the extent of cultivated lands did not increase, and in the year 1899 no plantation of coffee was made, as the price of the staple had fallen very low. The extraordinary increase referred to should be ascribed only to the fiscal year 1897-98 for coffee, and to the fiscal years 1897-98 and 1899-1901 for the other crops.

Notwithstanding, it is certain that the extent of land planted with sugar cane, tobacco, and miscellaneous crops was considerably greater in 1899 than it was in the year preceding the American occupation. Unfortunately the hurricane of August 8, 1899, destroyed the greatest part of the crops. The coffee harvested after the hurricane amounted only to about 15 per cent of a normal crop, and the sugar exported during last spring amounted to 65,357,549 pounds.

The comparison of the figures relative to the years 1899-1900 and 1900-1901, shows that the plantations of sugar cane have been increased by 2,634 acres, and those of minor crops by 17,743 acres. In regard to coffee and tobacco there is on the contrary a diminution of 14,137 acres for the first, and 1,635 for the second in the extent of plantations. The less extent of coffee plantations is due to the injuries caused by the hurricane, some of the coffee-tree groves having been entirely lost.

Regarding mines, I quote from the report on the conditions of this bureau submitted to the commissioner of the interior on September 15, 1900, the following remarks:

"The mineral resources of the island are very limited.

"Gold placers were worked for some years by the Spaniards in the first century after the conquest of the island, and it is reported, after official statistics, that 2,700 pounds of gold were sent to Spain from the year 1509 to 1536. It is believed that this figure represents only the part of the Crown of Spain—that is to say, the fifth of the total production during that period. No statement is found about extraction of gold in the subsequent years, and it is assumed that the deposits were almost exhausted by the middle of the sixteenth century.

"At present this precious metal is found in little quantities in the beds of some rivers, particularly in the rivers Mameyes, Prieto, Sabana, Fajardo, Gurabo, Espiritu Santo, and Rio Grande, having their sources on Sierra de Luquillo, the most elevated hills of the island, situated west of Fajardo, and in the rivers Corozal, Negros, Congos, Cibuco, and Mabilla in the municipal district of Corozal. It is believed that some valuable loads of auriferous quartz, from which the gold carried by those rivers would come, is to be found in the mountains bordering their beds, but as yet no careful investigation has been made. Although the auriferous sands are very poor, they are being at present a great resource for the relief of laborers in some parts of the country, particularly in the district of Corozal I have just mentioned, where it is reported that some 400 families are working in extracting gold, which affords each person some 20 or 30 cents a day.

"Some deposits of iron ore have been discovered in the eastern part of the island, and though no proper investigation has been made to ascertain the amount of ore that could be extracted from them, the fact that the mineral is found in abundance at the surface of the land all over the municipal districts of Juncos, Las Piedras, Humacao, Gurabo, and Guayama, together with the result of preliminary investigations made by Mr. Santisteban in two mining claims of his property, in which the existence of at least 4,000,000 of tons of ore have been ascertained, lead to the conclusion that valuable lodes are to be found underground and that their exploitation may be the object of a new industry for the island.

"The salinas existing on the coasts on the island if worked in the proper way would yield all the salt necessary for local consumption and a good amount could be exported. But generally they are worked under very poor conditions, and from the year 1892 some hundred tons have been imported annually into Porto Rico."

There were on May 1, 1900, 39 applications for mining concessions pending of resolution; 20 other applications have been filed and registered in the bureau from May 1, 1900, to March 1, 1901, making a total of 59 mining claims, the proceedings of which have been carried on during that period. Of those claims the 16 comprised in the inclosed tabulated statement have been granted by the governor, 20 have been canceled or renounced, and the balance of 23 were still pending of the formalities required by law on March 1, 1901.

Previous to the concessions of the mining claims above mentioned 34 other patents for iron, copper, salt, and other mines formerly granted were still in force on May 1, 1900, but, aside from salt works, not any of those mines are actually worked, and I think that the mineral deposits contained in the same, other than those of iron ore, are of little value.

My views of matters affecting the bureau, and the recommendations I deem wise for its organization were embodied in the statement I had the honor to submit to your consideration on January 10 of the present year.

I pointed out the importance for the development of the wealth of the island of favoring the improvement of the conditions of its agricultural industry. Among the measures leading to that purpose I deemed necessary to help agriculturists in the improvement of the methods of cultivation and raising domestic animals, in the introduction of new crops and rural industries, in the repression of injurious insects and plant diseases, in the removal of other obstacles which hinder the development of agriculture, and in a general way in obtaining information concerning facts and discoveries which should render them able to derive greater profit from the land. For filling this necessity the bureau of agriculture and mines would be charged with the following duties in regard to agriculture:

(a) Collection of facts and statistics respecting the cultivation of the soil and disposal of its products.

(b) Experimental inquiries regarding the improvement of agricultural methods and the introduction of new methods, plants, or crops, animals, and rural industries.

(c) Studies of natural agricultural conditions and resources.

(d) Dissemination of practical, scientific, and statistical information relative to agriculture and agricultural products.

(e) To encourage the establishment of agricultural societies, farmers' institutes, and other institutions for the interest of agriculture,

I recommended to organize the bureau in such conditions that the agricultural districts of the island could be from time to time visited by some official of the bureau, as well for the collection of facts and statistics as for the development of relations that should exist between the agriculturists and the bureau; that experimental inquiries on matters concerning agriculture would be carried out by the establishment of an agricultural experiment station under the control of the bureau; that bulletins to be distributed to farmers and agriculturists could be issued comprising the statistics prepared by the bureau, reports of the officials of the experiment station, and compiled information from other sources, especially from the valuable publications issued by the United States Department of Agriculture. Many of these publications are of a general character, and the subject treated in the same of immediate application to Porto Rico. I thought that it would be most beneficial for our agriculturists to give them an opportunity of availing themselves of such information by the publication in the bulletins of the bureau of full or condensed translations into Spanish of the articles most interesting for Porto Rican agriculturists that may be found in the publications of the Department of Agriculture and the experiment stations of the United States.

Very respectfully,

JUAN B. RODRIQUEZ,

*Chief Bureau of Agriculture and Mines.*

Hon. W. H. ELLIOTT,

*Commissioner of the Interior of Porto Rico.*

## EXHIBIT B.

*Acreage of cultivated and uncultivated lands in the municipal districts of Porto Rico, fiscal year 1900-1901.*

Municipal district.	Lands planted with—				Pasturage.	Woodland.	Not cultivated.	Total.
	Sugar cane.	Coffee.	Tobacco.	Miscellaneous.				
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Adjuntas.....	16	9,137		7,906	8,258	3,348	9,163	37,828
Aguadilla.....	421	79	128	5,248	13,479	1,008		20,363
Aguada.....	893	769	116	3,267	11,983		1,669	18,697
Aguas Buenas.....	24	2,459	63	1,138	13,776	6	659	18,125
Aibonito.....		2,402	960	1,862	12,859	2,040	592	20,715
Anasco.....	3,083	4,500		1,880	13,589	1,205		24,266
Arecibo.....	4,541	3,680	510	5,233	34,210	4,889	25,549	78,612
Arroyo.....	916	229		5	8,146			9,296
Barceloneta.....	922	1,766	390	1,215	8,111	3,303		15,707
Barranquitas.....	7	1,481	172	2,769	15,121	1,334	1,100	21,984
Barros.....	2	3,584	22	5,604	21,788	6,590	3,031	40,621
Bayamon.....	543	806	119	3,556	30,524	2,406		37,954
Cabo Rojo.....	2,644	188	55	5,196	31,460	1,366		40,909
Caguas.....	1,236	24	453	1,262	9,298	130	22,380	34,783
Camuy.....	754	1,693	1,119	3,648	14,743	1,655		23,612
Carolina.....	2,741	167	14	1,150	21,917	50	327	29,366
Cayey.....	17	5,055	429	2,969	20,555	800	1,468	31,293
Ciales.....	25	9,329	35	5,885	11,602	10,928	5,221	45,008
Cidra.....	8	1,654	1,028	2,006	15,543	789		21,028
Coamo.....	214	3,712	122	4,579	35,049	1,549		45,225
Comerio.....	71	2,068	2,138	2,969	9,367	2,098		18,711
Corozal.....	82	878	19	3,442	18,731	200	1,821	25,173
Dorado.....	428	98		137	11,165	1,597		13,425
Fajardo.....	5,063	446	74	735	30,252	4,594		41,164
Guayanilla.....	1,271	3,070	136	4,897	11,083	2,666		23,123
Guayama.....	3,656	1,515	3	1,340	29,962	2,801		39,277
Gurabo.....	930	467	170	841	14,511	550	200	17,669
Hatillo.....	136	678	474	2,824	16,665	3,256	1,628	25,661
Hato Grande.....	271	201	113	2,624	24,996	2,486		30,691
Hormigueros.....	1,539	164	23	776	3,246	225		5,973
Humacao.....	181	11	73	926	14,819	171		16,181
Isabela.....	466	634	729	5,754	19,571	126	4,573	31,853
Juana Diaz.....	4,992	5,184	173	4,299	36,248	1,437	2,615	54,948
Juncos.....	2,000	156	462	1,017	12,713		547	16,895
Lajas.....	1,746	194	125	6,579	22,411	200	71	31,326
Loiza.....	2,259	986	28	2,201	19,885	692	4,510	30,561
Lares.....	29	11,125		2,934	19,279	2,912	2,000	38,279
Las Marias.....	70	14,141	16	2,045	7,669	251	6,721	30,913
Manati.....	1,462	572	263	2,111	13,284	5,242		22,934
Maricao.....	9	12,796		714	6,514	2,362		22,395
Maunabo.....	1,879	56	51	1,013	8,783		178	11,960
Mayaguez.....	1,211	8,347	24	3,140	16,128	3,865	370	33,085
Moca.....	249	2,186		1,860	16,789	2,386		23,470
Morovis.....	69	1,753	23	1,880	15,280	5,470		25,052
Naguabo.....	885	54		1,114	21,838	707	1,179	25,777
Naranjito.....	13	972	123	2,200	11,622	1,270		16,209
Patillas.....	2,022	1,012	121	2,433	19,650	606	3,010	28,854
Penuelas.....	786	2,576	67	4,675	13,451	3,358	2,080	26,993
Piedras.....	1,686	1		408	21,175	702	1,314	25,286
Ponce.....	6,931	6,121	218	15,044	35,240	12,926		66,480
Quebradillas.....	267	617	378	1,365	7,389	228	1,261	11,505
Rincon.....	494	77	4	5,111	2,251	117	284	8,338
Rio Grande.....	1,624	1,149		1,172	22,264	2,713	7,440	36,362
Rio Piedras.....	361	359	11	1,050	25,380	50	2,821	30,632
Sabana Grande.....	126	772	281	4,481	12,019	29	8	17,716
San German.....	2,526	2,181	328	4,594	15,682	2,600	2,736	30,647
Salinas.....	2,524	193	33	694	28,483	3,816	7,799	43,532
San Sebastian.....	187	6,575		4,825	28,266	70	1,496	41,419
Santa Isabel.....	1,886		174	262	16,911	725		19,958
Toa Alta.....	102	106	118	840	15,244	116	315	16,841
Toa Baja.....	739	8	14	178	9,970	1,750	1,473	14,132
Trujillo Alto.....	18	19	2	816	11,479	4	317	12,655
Utuado.....	88	16,936	114	12,488	34,534	35,700		99,860
Vega Alta.....	962	156	39	689	9,392	2,741	2,851	17,030
Vega Baja.....	819	187	76	1,754	20,035	90	2,946	25,907
Vieques.....	3,919		1	275	19,359	4,692		28,246
Yabucoa.....	2,900	66	134	800	28,373	49	419	32,441
Yauco.....	2,037	5,588	616	10,919	31,837	1,629	1,629	54,255
Total.....	82,678	106,164	13,704	201,813	1,203,206	165,671	138,348	1,971,586



*Mining claims granted in Porto Rico from May 1, 1900, to March 1, 1901.*

Number of record.	Name of grantee.	Name of claim.	Location.		Area of claim.	Kind of mineral.	Date of concession.
			Town.	Barrio.			
67	José A. Menéndez.	Buena Suerte.	San Sebastián.	Cidral.	15	Bituminous clay.	1900. Oct. 8
83	Pedro Santisteban.	Santa Agueda.	Lajas.	Lajas Arriba.	15	Copper and other metals.	Sept. 4
87	do.	Elena y Eugenia.	do.	do.	15	do.	Do.
88	do.	Caprón.	do.	do.	15	do.	Do.
100	do.	Begoña.	Las Piedras.	Collores.	21	Iron.	Do.
101	do.	Luisa.	Humacao.	do.	13	do.	Do.
102	do.	Buen Suceso.	Gurabo.	Mamey.	71	do.	Do.
104	do.	Providencia.	Patillas.	Marín.	50	do.	Dec. 3
106	José Santisteban.	San Pedro.	Las Piedras.	Boquerón.	39	do.	Do.
107	do.	San Ramón.	do.	do.	47	do.	Do.
108	do.	San José.	do.	do.	23	do.	Do.
110	do.	Asunción.	Gurabo.	Jagual.	30	do.	Oct. 15
111	do.	Valentina.	Humacao.	Collores.	15	do.	Do.
116	José Cobián Valdés.	Casualidad.	Arroyo.	Ancones.	18	Magnetic oxide of iron.	1901. Feb. 16
123	Benigno Trueba Gutiérrez.	Gloria.	San Juan.	Santurce.	12	Bituminous peat.	Jan. 16
124	José Santisteban.	Santo Tomás.	Las Piedras.	Collores.	12	Iron.	Feb. 5

## EXHIBIT C.

SAN JUAN, P. R., *March 22, 1901.*

SIR: According to instructions, I have the honor to submit the following report on the work of the superior board of health:

The board was constituted under the provisions of General Orders, No. 102, April 30, 1900, as one of the subdivisions of the Department of the Interior, and the following-named members were appointed: The commissioner of interior, the commissioner of education, Dr. Ricardo Hernandez, Mr. Fidel Guillermet, Dr. William Fawcett Smith.

Dr. Smith was appointed secretary and treasurer and disbursing officer.

The first meeting of the board was held on May 4, 1900, and meetings have since been regularly held every fortnight, besides various special meetings to deal with emergencies as they occurred.

A slight outbreak of smallpox took place in Barceloneta on May 9, but prompt measures were taken for its suppression, and the trouble was quickly ended.

It was considered advisable at this time to investigate the question of the means available for the production of vaccine lymph at the station belonging to the board, with a view to determine its capacity to meet any emergency, and also whether it was necessary to renew the virus by importation of a fresh stock. The committee on vaccination reported that there was no need to import fresh stock and that the station was quite capable of supplying all possible demands.

The water supply of San Juan had occupied much of the attention of the old board, and an exhaustive examination of the waterworks and the watershed was made by a committee, of which Dr. Hernandez was chairman. It presented a valuable report, in which certain defects in the system were pointed out and appropriate remedies suggested.

The intake is badly placed and ought to be removed to a point considerably higher up the stream supplying the reservoir, in this way gaining the advantage of a rocky river bed instead of the present one, which is more or less muddy. The quality of the water is fair, but not first class, and the stream is liable to become

very turbid and to be fouled by surface impurities. It would be a practical impossibility to adopt a system of condemnation of a large tract of land as watershed, as is done in American cities, and therefore the only way to secure a pure supply will be through a system of filtration by sand and gravel. The estimate for moving the dam to a higher point has been made by the engineer in charge to be about \$25,000, but no estimate has yet been made as to the cost of filter beds. In the present condition of the city finances any large outlay is out of the question, but the time is near when some decided steps must be taken, not only to improve the quality but to increase the quantity of the supply. When the works were planned there was no provision made for a full and free domestic supply, water-closets being unknown, but with the advent of the American régime the demand for domestic water supply began, and has steadily and rapidly increased.

This increase has been of late very great, owing to the replacement of the former cistern supply with that from the waterworks, all new houses being obliged to supply running water, and it is reasonably certain that in a comparatively short time the use of aqueduct water will be universal. This is a consummation devoutly to be wished, for the cistern water in San Juan at least is uniformly bad, and in many cases has been found positively dangerous. Similar conditions exist in the other cities of the island, and as for the small towns the conditions are even worse, for the supply of drinking water is largely drawn from streams which are used, not only as public laundries, but as common sewers for the surrounding country. Years must pass before any material improvement is seen in these matters, so far as the country districts are concerned, but the gradual spread of education among the younger generation will doubtless lead them to understand and practice some of the elementary requirements of sanitary science.

Ponce and Mayaguez have more or less complete waterworks, but they have been allowed to get into a very unsatisfactory condition, and much money will have to be expended to remove the defects now existing. It is a matter of wonder that in a country so abounding in streams and springs there should be so few instances where these natural advantages have been put to practical use, but it is hoped and believed that with returning prosperity the people will be awake to their own highest interests and realize the enormous value of a pure water supply.

Much work has been done by the board in the effort to discover and to prevent the adulteration of food and drink, and almost the entire time of Dr. Berkeley, chemist to the board, has been devoted to this object. Immense quantities of inferior food and drink are sold in Porto Rico, and the agents of the board have caused the destruction of very large amounts in various places. A large consignment of semiputrid codfish was found in Mayaguez by the medical inspector and at once destroyed, this action giving rise to much trouble with the consignees, who appealed to the British consul on behalf of the consignors, who were British subjects in Nova Scotia. The board sustained its officer and the matter was dropped.

Wines, vinegar, and milk were all found to be extensively adulterated, and the bread supply was of the most indifferent quality. The condition of bakeries all over the island was simply horrible, and the reports of the inspectors revealed a state of affairs scarcely fit for publication. Prompt action was instituted by the board, many bakeries were closed at once, and all owners were notified, under pain of closure, to put their establishments in order, as provided for in the published regulations. The results of this action are very gratifying, and it is believed that the sharp lessons given to a few will be useful in teaching the others the duty of common decency and cleanliness.

A system of inspection of goods at the custom-house is now in operation, and the sale of any unfit articles of food can be effectually prevented. The collector has very kindly afforded every possible facility to the board in this important duty.

One of the most pressing needs of the island is the establishment of new cemeteries, and the board has devoted much attention to this matter. In nearly every district the old cemeteries were crowded and, in fact, overflowing, and had become a serious menace to public safety. General Order No. 69, series of 1900, provided that new civil cemeteries should be established in each municipality on or before July 1, 1900, but the execution of this order has been delayed and impeded by the universal poverty of the local treasuries.

In the case of Adjuntas the conditions were so indescribably horrible that the board was compelled to take matters into its own hands. A piece of ground adjacent to the town was taken and inclosed, the owner agreeing to have the price settled by arbitration. This was accordingly done after a prolonged struggle on the part of the owner to obtain a fancy price for the property.

In various districts branch cemeteries have been opened in the outlying barrios, and this has been a great boon to the poor who have thus been relieved from the burden of transporting their dead long distances over roads which are often almost impassable. The passage of an act by the legislature to allow the immediate condemnation and occupation of land for cemetery purposes has greatly aided the board in its efforts, and there are now many places where new cemeteries have been constructed, and many more where steps are being taken to utilize the provisions of the act.

A very important function of the board is the licensing of practitioners of medicine in its various branches. The examination, licensing, and registration of practitioners are placed under the control of the board as the heir of the late sub-delegations of medicine and pharmacy, and explicit rules and regulations were issued in the form of General Orders, No. 153, series 1899. From June 11 to June 23 examinations were held in San Juan for licenses as physicians, pharmacists, and practicanes, no candidates as dentists, midwives, or nurses presenting themselves.

In medicine, 4 gentlemen passed and 1 failed.

In pharmacy, 7 passed, 1 failed, and in minor surgery 1 passed and 1 failed.

The examinations are held twice a year, and the second took place in January, 1901. For this candidates appeared as follows, and with the results subjoined: In medicine, 4 candidates; all passed. In dentistry, 2 candidates; all passed. In pharmacy, 8 candidates; 3 passed. In minor surgery, 5 candidates; 4 passed. In nursing and midwifery, 1 candidate; passed.

The standard for examination is as nearly as possible that of the New York State University, and it is gratifying to record that the candidates in medicine displayed a high degree of excellence.

The examination in pharmacy was extremely disappointing, and several of the candidates displayed an ignorance that was phenomenal in its depth and comprehensiveness. The need of some provision for the education and training of pharmacists is a pressing one, for on them largely depends the safety of the public. Steps are being taken by the pharmacists of the island toward the establishment of a school of pharmacy, and it is probable that the legislature will pass the necessary act at its next session. During last summer the reports from Ponce and some other towns showed a great and alarming increase in the sickness and mortality of those places, and the secretary was sent to Ponce to investigate the matter. A very full report was made, and is on file in your office, and it is only necessary here to state that the causes of the outbreak were of a temporary character, and that the adoption of the remedies suggested very quickly resulted in a great diminution of the death rate. This has steadily fallen from the enormous rate of 136 per thousand to 16 per thousand, the latter figure comparing favorably with that of large towns in all countries.

A leper colony has been established on Cabras Island, and is under the charge of the board of charities. It is now in good working order, and the board is doing

everything in its power to secure the removal of all lepers to the colony. The practical difficulty as to transportation is very great, as the railroads and steamships naturally object to passengers of this class and can not be compelled to carry them. Gradually, however, the outlying cases are being collected, and as the entire number on the island is probably not more than 60, it is believed that in a short time they will all be segregated, and the disease extirpated from the island. It has never shown any marked tendency to spread, and among the natives is scarcely regarded as a source of danger to others.

In my former report of September 15, 1900, it was stated that the board had taken action as to the ice supply, ordering that all ice must be manufactured only from distilled and filtered water. This led to the closing of various small factories which were using foul water, and to the consolidation of the others in the hands of an American company in San Juan, whose product leaves nothing to be desired.

In the months of January and February reports from various places came in as to the prevalence of "varicela," commonly known as chicken pox. As a majority of these cases were those of adults in whom true chicken pox is almost unknown, it was evident that the outbreak was one of smallpox more or less modified, and the secretary was directed to go to Ponce to look into the matter. He reported that he had personally examined every case, and found every one to be a case of true varioloid. Little or nothing had been done by the ayuntamiento as to vaccination or isolation, the city being absolutely bankrupt, and the disease was rapidly spreading.

A meeting of merchants was called and the sum of \$800 was at once subscribed for the building of a smallpox hospital. The governor having placed in the hands of the board an appropriation of \$2,500 to meet the emergency, arrangements were made by the secretary to supply the necessary medical attendance, and Dr. P. J. Salicrup was engaged for this special work, including the vaccination of all who needed it. Similar conditions were found to exist in Aguas Buenas, Ciales, Morovis, and Quebradillas, and many other places, several of these having absolutely no provision for the medical attendance of the sick poor. The board arranged for attendance and medicines and for the erection of temporary structures for the isolation of patients. A thorough vaccination of these districts was instituted and has been very successfully carried out. At date of this report the outbreak is well under control, and I am happy to say that the disease has been generally of a mild type. Only four severe cases of confluent smallpox have been reported, and this fact speaks volumes for the value of the great work of vaccination carried out by the late military government. There has been only one death from the disease up to date.

During the late session of the legislature a bill for the establishment of a sanitary department was introduced into the executive council and at once passed that body, but upon its transfer to the chamber was at once laid on the table and indefinitely postponed. It is not necessary to go into the reasons for this action, but it is a matter for regret that the subjects of sanitary reform and medical attendance on the poor should be left in their present unsatisfactory state. The condition of the sick poor in nearly all districts is truly deplorable. Many municipalities with large populations have no medico titular or even a practicante, and in some there is not even a druggist.

As a natural consequence quackery of every conceivable sort flourishes. Disgusting and dangerous remedies are used, and to this cause is due the great majority of the cases of blindness which are so numerous in Porto Rico. Most of the blindness is produced by maltreatment of new-born infants by quacks of both sexes whose ignorance is total, but whose influence over the equally ignorant people is surprising. For this state of things it is hopeless to expect a remedy except that of education, and we all know how difficult it is to eradicate prejudices, customs, or superstitions that have the sanction of generations at their back.

Still, the necessary education must be attempted, and doubtless the department of education will be able to effect in time some diminution in the profound ignorance that now prevails on all sanitary matters. The board will gladly do its share in promoting this great work, for sanitation is, after all, the foundation of all prosperity, and in its absence all progress is impossible. At the suitable time the board intends to issue simple guides for the teaching of the young the elements of hygiene, carefully avoiding the mistake of trying to teach a new language before the alphabet is learned. Hand in hand with the department of education the board must walk, and it is pleasant to know that in the present commissioner of education the board has one of its most interested and valuable members.

Vital statistics in Porto Rico present great and many difficulties: The system of registration is good in theory but is imperfectly carried out, and the figures on nearly every item are more or less incorrect. It is extremely difficult to obtain the registration of births, for the people can not be made to see its importance, and a punishment for a failure to register seems to them unjust.

The registration of deaths is practically correct, all bodies being interred in the central cemeteries where a record is kept, but as to the causes of death much uncertainty must always exist. Very few of those who die are ever seen by a medical man during life. And it frequently happens that bodies are brought for burial by persons who know nothing of the case. It will be apparent that even an autopsy, however carefully performed, will often fail to reveal the cause of death, and consequently the diagnosis is largely a matter of guesswork. The subject of vital statistics will be fully dealt with in the annual report of the board, and the few figures now given are merely to show in a plain way some of the results which have been accomplished by the board.

I take great pleasure in testifying to the great good will exhibited by the medical profession and the municipal authorities toward the board, and to the cheerful alacrity with which they have complied with all demands upon them for work of public value, but for which they could get no remuneration.

The present diseases of Porto Rico are anemia, tuberculosis, dysentery, and malaria, the first named being truly named the "scourge of Porto Rico." Much of this is a parasitic disease caused by the presence in enormous numbers of a minute intestinal worm, and its prevalence is explained by the facility with which the ova of the worm can obtain entrance into the body in consequence of the filthy condition of the houses and the foul nature of the water supply in most of the country districts.

Tuberculosis is perhaps the next in point of facility, and is especially prevalent in the cities where overcrowding is the rule, and where the ventilation is less free than in the shacks of the country. It is the universal custom in Porto Rico to sleep in rooms as nearly air-tight as possible, and the prejudice against fresh air at night seems too strong to be uprooted.

Dysentery is always present in Porto Rico, but is seldom met with as an epidemic. When this is the case the mortality is very high, being largely increased by the almost total absence of medical assistance and suitable diet.

Malaria in Porto Rico is not usually of the virulent type found in many hot countries, and is not responsible for many deaths. Pernicious fever is fortunately rare, and typhoid fever is not by any means a common disease. This is very remarkable, as we have in Porto Rico apparently all the conditions favorable to its development, either through polluted water or foul air. It is even stated by high authority that typhoid fever was unknown previous to the American occupation, but this statement requires confirmation.

In the matter of quarantine the superior board of health has ample powers to enforce internal quarantine, but it is an open question as to what are its powers as regards the island ports. It is not quite clear where the line is to be drawn between the spheres of the United States Marine-Hospital Service and of the supe-

rior board of health, and legislation on this point will be desirable. In practice there would in all probability be no serious clashing of the two authorities, but such a thing is possible and ought to be guarded against.

Smallpox, typhus, yellow fever, plague, cholera, diphtheria, scarlet fever, cerebro-spinal fever, leprosy, and glanders are the diseases classed as quarantinable, and all medical men in charge of such cases, or any persons having knowledge of such cases in the absence of a physician, must at once report the same to the board. Severe penalties are involved by disregard of this order. Sanitary supervision of travel and traffic is placed in the hands of the superior board of health, but up to date there has been no occasion to exercise the power of interfering with this branch of business or of quarantining a town.

Every port on the island is the seat of a Marine-Hospital Service station, with a resident medical officer, and the utmost vigilance is exercised over every vessel arriving in Porto Rico. With this inspection the superior board of health has, of course, nothing to do, but it has always been necessary for the Marine-Hospital Service to cooperate with the local and central sanitary authorities. Last summer a case of yellow fever was reported from Arecibo, and the marine hospital surgeon in chief, with the secretary of the board, at once went together to investigate the case. The patient was well when visited, and the inspectors agreed that the diagnosis had probably been erroneous. No other case appeared in the house, although it was occupied by several nonimmunes, and this is the only case of yellow fever reported to the board since its organization.

The important question of disposal of garbage and general waste products is one which in old times received scant attention from the authorities, and now is one presenting many difficulties in the way of solution. Cremation of solid refuse is on all sides admitted to be the ideal method for the disposal of garbage, but as yet there is not a single crematory on the island. Plans have been laid before the town councils of the larger cities for the establishment of such works, and on unusually favorable terms, but the absolute poverty of the local treasuries prevents the accomplishment of this great good. No system, properly so-called, exists in any city or town for garbage disposal, and too often the dump is left to take care of itself, and be resolved into the elements by natural causes with the result of being an offensive and dangerous nuisance. Burning of the dump is carried on in some places, but it is of course imperfect in its results, and is the subject of constant complaints from the people in the vicinity.

The disposal of human excreta has always been conducted on the latrine and cesspool system in the towns and in the country by methods according to the inclination of the individuals. Many of these cesspools and privy vaults are of immense size, and intended to hold the accumulations of many years, the liquid excreta filtering through the bottom, which was usually left open for this purpose. As mentioned before, water-closets were unknown before the American occupation, and to make matters worse it was the invariable custom to have the vault in close proximity to the cistern. In many places the same wall answered for both receptacles, and of course percolation was inevitable through the cracks which must always appear in the cement lining. Custom also prescribed the location of the latrine as close as possible to the kitchen, and in nearly every bakery the strange condition existed of a latrine opening direct into the workroom.

Sewerage in Porto Rico is a dream of the future. Even in San Juan a large part of the city is without sewers, and those in existence are badly planned. There is no adequate means of flushing them, and the ventilation is very imperfect. Ponce possesses one small and incomplete sewer, and the other cities and towns are practically without drainage. In San Juan the local conditions are favorable for drainage, and it is only a question of outlay to render the city perfect in its sewerage, but in Ponce there is the great natural obstacle of level ground which forbids any good outfall, and which will necessitate either a pumping station at the sea level or a system of irrigation on sewage farms.

Any effectual system will involve a heavy cost, and it is not easy just now to estimate when such cost can be safely incurred.

Discouraging as is the prospect in many respects as regards the sanitary future of Porto Rico, it is certain that a marked improvement has taken place in the past year, and the clearest proof of this is shown in the great decrease of the death rate, especially in the cities. Population is steadily increasing, and this in spite of the apparent excess of deaths over births, as has often been published. This discrepancy is almost entirely due to the impossibility of getting accurate birth figures, but it is hoped that this will in the future be remedied by the act which will be presented by the board to the legislature at its next session.

The board desires to call the serious attention of all to the peculiar position it occupies, this being one which has no counterpart in the United States. Instead of a population that has at least elementary notions of sanitation and a more or less complete machinery with which to carry on sanitary work, the board has to deal with a people living under the most primitive conditions, almost universally poverty-stricken, and to a very small extent aggregated into communities.

Education had almost been entirely neglected, communication between many parts of the country was difficult and at times impossible, and the medical attendance on the sick poor was in a most unsatisfactory state. Orders were issued by the late military board providing that each municipality should employ physicians to attend the poor in number corresponding with the population, but it was soon manifest that these orders were impracticable. In many places no response was made to the advertisements for municipal physicians; and this is not surprising when it is remembered that the salary offered was \$600 per annum as a maximum, and that long experience had shown the extreme probability of the salary being unpaid. At the present time more than one-third of the municipalities have no physicians, and resignations of those now on duty are constantly being received, owing to their failure to obtain any remuneration for their services. Previous to the hurricane each town in the island had at least one resident physician, and, despite the lack of official salary, a living was possible from private practice, but of late an exodus has taken place from all the smaller towns, and the physicians have flocked to the cities on the off chance of picking up enough to live on. In the event of any emergency the board has no staff of local physicians to depend upon, but has been compelled to apply to the governor for special means for the employment of physicians and for the supply of the necessary medicines. This condition has also resulted in the necessity of employing a traveling medical inspector, and in frequent tours by the secretary of the board, all of which involves considerable expense, for the cost of traveling in Porto Rico is enormous, if judged by the distance covered. For example, the cheapest journey to Ponce from San Juan (a distance of 80 miles) costs \$6.50 and requires about thirteen hours to accomplish.

In the country districts it is often necessary to hire a peon to accompany you and look after your horse, and delays from swollen rivers, etc., are frequent. The work of sanitary inspection is an arduous one and ought not to be grudged better reward than the pittance now allowed, especially as it requires the services of experienced physicians for its proper fulfillment. One great practical difficulty met with by the board is the fact that the local authorities have been so long accustomed to have everything done for them by the central powers that they appear to have lost to a great extent the ability to initiate anything; but I am happy to say that there are some bright exceptions to this rule, and the others show a readiness to accept suggestions and to carry them out to the best of their ability.

Another stumbling block has been the prevalence of trumpery party politics in all places, and so long as this is the case it can not be expected that medical officials can feel the independence which ought to exist. Arbitrary removals on political grounds have been often attempted and sometimes effected, and it is needless to say that all such action is disallowed by the board, which recognizes

neither race, politics, nor religion in its work. This fact is now tolerably well recognized by all concerned and the prospect for the future avoidance of friction is good.

A sanitary official must be independent of all local influences if he is to do efficient work, and it is the intention of the board to obtain by legislation the establishment of a sanitary service in the island which will enjoy security of tenure and all possible freedom from local control, together with the certainty of regular payment for faithful discharge of duty.

Many of the matters which ought to be taken up by the board, and as to which they possess full powers of control, have been necessarily postponed through various causes, but they will be taken up on the first favorable opportunity. It was originally intended by the military board to institute a system of registration of plumbers such as exists in the United States, but as Porto Rico did not boast of any native plumbers the matter lapsed. It is, of course, scarcely to be expected that there should be skilled artisans in a trade for which there was no regular employment, and the so-called plumbing was done in a manner peculiar to Porto Rico. A common method of making joints in pipes was that of putty or plaster of paris with a rag tied over the "joint," and specimens of this art can be found to-day in scores of houses in San Juan. The method of making connection between house drains and main sewers has been one which has been universally abandoned in Europe and the United States, and in the latter country it is absolutely prohibited by law; but to make matters even the authorities here have positively forbidden the use of the only recognized methods. This curious state of affairs will very shortly be abolished and modern ideas brought into practice. A class of plumbers with some knowledge of practical work is gradually coming into existence, but of the science of sanitation these men know absolutely nothing, and much time must elapse before such knowledge becomes general.

A very urgent need of the island is the introduction of a system of inspection of domestic animals subject to contagious diseases. Of these diseases, glanders is by far the most important, the loss from this disease being a heavy item. The affection is widespread and several deaths in human beings have occurred during the period covered in this report. Although this was one of the subjects assigned to the control of the superior board of health, it has been impossible to effect any really good result owing to the lack of funds and to the absence of any trained veterinary surgeons. A comparatively trifling amount would be sufficient to make arrangements with an American expert, and in a short time the department would be almost, if not quite, self-supporting from receipt of fines.

Legislation on this matter will be asked for by the board, and it is believed that vast benefit to the country will result from the carrying out of the proposed measures.

Next, the control of inland waters liable to be used for drinking supply can not as yet be undertaken by the board. No hydrographic survey has ever been made, and it is very doubtful when this important preliminary work will be effected. Lastly, the establishment of a biological laboratory has been indefinitely postponed for lack of funds, but the board has hopes that this delay will not be prolonged, as bacteriology and serum therapy are now positively essential factors in the efficient working of a board of health.

The budget for the fiscal year ending June 30, 1901, is as follows:

Secretary and disbursing officer .....	\$1,800
Chemist .....	1,500
Medical inspector .....	1,200
1 bookkeeper .....	1,200
1 clerk .....	1,000
2 janitors, at \$240 each .....	480



## VACCINE STATION.

Superintendent .....	\$900
1 clerk .....	300
1 laborer .....	216

## CONTINGENT EXPENSES.

Traveling expenses .....	1,500
Incidental, for general purposes .....	600
Incidental, for vaccine station .....	408
	<hr/>
	11,104

In addition to this amount the following special sums have been appropriated from the miscellaneous fund at the disposal of the governor:

For medicine for Culebra Island .....	\$50
For printing of record books, etc. ....	500
Expenses in connection with the smallpox outbreak .....	2,500

At date of this report there is on hand the unexpended sum of \$1,200 belonging to the appropriation for smallpox.

As I said before, the subject of vital statistics will be exhaustively treated in the forthcoming annual report, but I subjoin a few figures which are instructive and whose value can be seen at a glance. Comment on them is needless, for they tell their own story in unmistakable language. The month of August, 1900, is taken as an index of the highest death rate on the island, and the month of February, 1901, is the last for which the figures can be given. The five towns outside San Juan specified are those in which the sickness and mortality have always been most conspicuous.

*General death rate of Porto Rico per 1,000.*

August, 1900 .....	58.4
February, 1901 .....	23.6

*Number of deaths in towns.*

	August, 1900.	February, 1901.
Adjuntas .....	308	53
Juana Diaz .....	325	92
Ponce .....	681	121
Utuaado .....	249	130
Yauco .....	327	62
San Juan .....	106	53
Total .....	<hr/> 1,996	<hr/> 511

Very respectfully,

R. M. HERNANDEZ, M. D.,

*President,*

WM. FAWCETT SMITH, M. D.,

*Secretary,*

*Superior Board of Health of Porto Rico.*

Hon. W. H. ELLIOTT,

*Commissioner of the Interior, San Juan, P. R.*

## EXHIBIT D.

DEPARTMENT OF THE INTERIOR OF PORTO RICO,  
*Bureau of Insular Telegraph, March 16, 1901.*

SIR: I have the honor to report as follows regarding the operation, maintenance, and repair of the lines of bureau of insular telegraph, department of the interior, for the month of February, 1901.

## SECTION SAN JUAN-PONCE (VIA THE MILITARY ROAD).

A number of interruptions occurred on this section during the month, which were speedily removed by the repairmen or by operators stationed near the point of interruption. There being two wires on this section, these interruptions caused little, if any, delay to business, for the reason that when one of the wires was in trouble Ponce or San Juan could be raised on the other wire.

## SECTION SAN JUAN-PONCE (VIA AGUADILLA AND MAYAGUEZ).

Interruptions occurred frequently on this section during the month, particularly between San Juan and Camuy, caused by the insular line becoming crossed with the railroad company's wires. These interruptions should have been removed by the railroad company's repairmen, but the matter did not seem to be attended to as promptly as could have been desired. It is proposed to have a repairman of the bureau of insular telegraph go over this line at an early date with view to putting it in thorough repair.

## SECTION SAN JUAN-PONCE (VIA FAJARDO AND HUMACAO).

But little interruption occurred on this section during the month. Repairmen made a number of trips on portions of this section, trimming vegetation in contact with the wire and otherwise improving the insulation.

## BRANCH LINES.

Ponce-Adjuntas: Not in operation.

Ponce-Arroyo: Undergoing general repairs.

Aibonito-Barranquitas: Not in operation.

Manati-Ciales: Not in operation.

Aguadilla-Lares: Operated by the Porto Rico Railroad Company as a telephone line.

## NEW OFFICES.

In addition to the telegraph stations maintained by the Signal Corps during the month of January, 1901, which stations were continued in operation by the insular government, new offices were opened in month of February, 1901, as follows: Manati, on February 2; Aguadilla, on February 4.

*List of persons in the employ of the bureau of insular telegraph on February 28, 1901.*

	Salary per annum.
Superintendent's office:	
L. G. McGuigan, superintendent, San Juan .....	\$1,500
John McGlone, chief clerk and disbursing officer .....	960
San Juan telegraph office:	
C. F. Happersett, manager .....	1,080
Juan Palacio, operator .....	540
Henry L. Biascochea, operator .....	480
J. M. Oller, clerk and operator .....	480
Juan Edo. Vigo, lineman .....	480
Andres Elvira, storekeeper and batteryman .....	360
Rafael Castejon, messenger .....	120
Pablo Elvira, messenger .....	120

	Salary per annum.
<b>Ponce telegraph office:</b>	
C. P. Marshall, manager .....	1,020
R. C. Lewis, operator .....	900
Francisco J. Cobos, operator .....	480
Florentino Cruz, clerk .....	360
Pablo Ibañez, lineman .....	480
Francisco Colom, messenger .....	120
Juan Colon, messenger .....	120
<b>Mayaguez telegraph office:</b>	
Frank L. Cole, manager .....	900
H. H. Liber, operator .....	900
Antonio Budet, operator .....	480
Jose Antonio Biascoechea, messenger .....	120
<b>Playa Ponce telegraph office:</b>	
James F. Brennan, manager and operator .....	900
Arturo Montequin, messenger .....	120
<b>Humacao telegraph office:</b> F. A. Marcy, manager and operator .....	900
<b>Aguadilla telegraph office:</b> A. J. Plard, manager and operator .....	900
<b>Aibonito telegraph office:</b>	
Vidal Velez, manager and operator .....	480
Ramon Gonzalez, lineman .....	360
<b>Cayey telegraph office:</b> O. N. Marshall, manager and operator .....	900
<b>Fajardo telegraph office:</b> B. D. Remsberg, manager and operator .....	900
<b>Caguas telegraph office:</b> Joseph B. Unglaub, manager and operator .....	900
<b>Manati telegraph office:</b> Salvador Sierra, manager and operator (salary paid to manager of this office depends on amount of line receipts of the office, but is not to exceed) .....	300
<b>Total amount of annual salary</b> .....	18,660

*Statement showing what would have been the earnings of the insular telegraph on official messages transmitted during the month of February, 1901, for each of the officers or classes of officers mentioned below.*

Classes of officers.	Number of mes-sages.	Number of words.	Value.
The governor of Porto Rico .....	4	81	\$0.98
The secretary of state of Porto Rico .....	1	25	.25
The attorney-general of Porto Rico .....	10	377	3.77
The auditor of Porto Rico .....	19	399	4.95
The treasurer of Porto Rico, and officers and agents .....	342	10,508	110.81
The commissioner of the interior of Porto Rico .....	19	717	7.17
The commissioner of education of Porto Rico .....	73	1,463	16.40
Officials of the board of public works .....	4	81	.85
Officials of the superior board of health .....	16	552	5.59
Officials of the board of charities .....	0	0	.00
Judges of the supreme court .....	0	0	.00
The marshal of the supreme court .....	7	200	2.03
Judges of the district court .....	2	37	.42
Fiscals of district courts .....	3	98	1.05
Officers of the insular police .....	60	1,456	16.50
Officers of the Army and Navy .....	138	3,471	39.96
<b>Total</b> .....	698	19,465	210.73

*Cash receipts, number of paid messages sent and received, number of free messages sent and received, at each station of the bureau of insular telegraph, department of the interior of Porto Rico, during the month of February, 1901.*

Station.	Cash receipts.	Number of paid messages sent and received (including those relayed).	Number of free messages sent and received (including those relayed).
Aguadilla	\$55.70	435	42
Aguirre (substation to Ponce)			
Aibonito	11.42	80	24
Caguas	32.92	326	35
Cayey	27.54	202	134
Fajardo	44.92	419	49
Humacao	104.30	708	85
Manati	14.82	60	21
Mayaguez	146.03	1,245	170
Playa Ponce	119.78	764	17
Ponce	158.17	1,193	173
San Juan	451.30	3,506	606
Total	1,166.90	8,938	1,356

Respectfully submitted.

L. G. McGUIGAN,

*Superintendent of Insular Telegraph.*

The COMMISSIONER OF THE INTERIOR,

*San Juan, P. R.*

*Estimate of the value of the telegraph system of Porto Rico, as submitted by Maj. W. A. Glassford, Signal Corps, U. S. V.*

The value of these military lines is practically their cost when rebuilt, which work was commenced in December, 1899, and, without considering transportation, which was furnished by the quartermaster's department, is as follows:

Rio Piedras to Ponce, two wires on cross arms, 118 kilometers, at \$96.14 per kilometer	\$11,344.52
San Juan to Rio Pedras, two wires, but no cross arms, 12 kilometers	1,152.59
Ponce to Playa de Ponce, one wire, 4 kilometers	331.84
Aguadilla to Camuy, one wire 38.6 kilometers (actual)	3,202.26
Yauco to Mayaguez, one wire, 48 kilometers	3,982.08
Rio Piedras to Humacao, via Fajardo, one wire, 84 kilometers	6,968.64
Fajardo to Fajardo light, one wire, 8 kilometers	663.68
Total	27,646.03

Lines and poles (not reconstructed): Ponce to Arroyo, Caguas to Humacao, Aguadilla to Lares, Mayaguez to Las Marias, Aibonito to Barros, 178 kilometers, which have been repaired and used, value estimated at one-half of other

7,383.44

Wire only on railway: San Juan to Camuy, 106; Ponce to Yauco, 32; Aguadilla to Mayaguez, 48; in all, 186 kilometers

1,264.80

Value of tools, material, furniture, etc.

6,142.95

Total value of lines and material

42,437.22

Cash paid for material and instruments

\$4,529.74

Net estimated value of system turned over

37,907.48

42,437.22

*Receipts and disbursements on account of United States military telegraph lines in Porto Rico from October 18, 1898, to November 30, 1900.*

## RECEIPTS.

Received as tolls on commercial messages from October 18, 1898, to April 30, 1900 (most of which has been disbursed for maintenance and repair) .....	\$30, 635. 49
Same from May 1, 1900, to November 30, 1900 (turned into United States Treasury) .....	7, 237. 48
	<hr/> 37, 872. 97

## DISBURSEMENTS.

Pay of enlisted operators, made from army appropriation .....	56, 286. 35
Commutation of rations .....	29, 871. 25
Rent of quarters .....	13, 888. 11
Transportation .....	14, 576. 24
	<hr/> 114, 621. 93
Total disbursed from army appropriation .....	114, 621. 93
Miscellaneous: Salaries of civilian employees, messengers, rent of offices, battery material, stationery, etc., paid from line receipts ....	27, 368. 10
	<hr/> 141, 990. 03
Total disbursements .....	141, 990. 03
Deficit, October 18, 1898, to November 30, 1900 .....	104, 117. 06

## CHAPTER VI.

## REPORT OF THE COMMISSIONER OF EDUCATION

## DEPARTMENT OF EDUCATION OF PORTO RICO,

## OFFICE OF THE COMMISSIONER,

*San Juan, March 25, 1901.*

SIR: I have the honor to transmit herewith my second report on education in Porto Rico. My first report was written on October 15, 1900, and was intended to portray the conditions educationally during the civil government and prior to my arrival upon the island. Since then six months of the school year have passed, and this report will present in general terms the conditions now existing and a survey of the school term to date. It is impossible to present complete statistics relating to the schools until the end of the school year. Some statistics of specific months are appended hereto. My remarks are founded upon a careful study of actual processes, and have the value of such report only. An accurate statistical review of education here may in some degree modify statements of observation, but my contact with the work in all its details, and the further fact that all statistical data is being gathered in harmony with my own plans, warrant the statement that the report may be taken as a fairly accurate presentation of the work.

When one recalls the stupendous task presented here, with an

overwhelming illiteracy, limited funds, no school buildings, a limited supply of teachers, great difficulty of supervision due to climate, absence of roads, and the lack of a widespread educational sentiment, it is a source of some gratification that the progress made is so pronounced. The introduction of new ideals has also been a matter of some moment. A school in Porto Rico was formerly regarded as a vested right. The teacher was led to feel that he had a life tenure in the school—that the school existed for the teacher.

It has been difficult to impress clearly and forcibly that the school exists for the child, that it is not for the teacher, and that the only tenure the teacher enjoys is that which merit and devotion and skill and insight and progressive ideas ensure to all persons. Gradually this newer concept has worked its way through the body politic, and the vast difference between a good teacher and a poor one is being recognized. The direct effect of this is a call for good teachers, not merely for favorites, and the need of a normal school is widely felt. This need will be met in the near future.

I wish also to call especial attention to the new school law which becomes operative this day. It is perhaps as nearly a satisfactory formulation for the system as present conditions warrant. It is not as complete as it should be to meet the views of those who study education ideally, but it is as complete in detail as it is prudent to have it at this time. Experience will demonstrate additions and modifications, but it is confidently believed that its major provisions are pedagogically wise, and that is a frame for an enduring educational system. Its entire spirit is that of local concern, reserving only to the central authority such powers as the Foraker act lays upon the commissioner of education, and giving to him discretion in delegating increasing local power as conditions may from time to time warrant.

It is but just to myself to call attention to the heavy demands upon my time and energy for legislative and administrative duties wholly beyond the scope of my work as commissioner of education. I have taken this work cheerfully and willingly, but I regret the necessity that lays upon me all these extra burdens. The school problem is within itself of such vast proportions as to demand all one's time, and it is impossible for one person to do for any length of time the multi-form duties now laid upon me.

It is but just that I should make acknowledgment of the consistently hearty support accorded me by all my official associates. This unanimity and this concord of feeling have sustained me in many trying hours and have made me grateful to a degree I can not express but which I gladly record.

I have the honor to be, dear sir, yours, very respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

Hon. CHAS. H. ALLEN,  
*Governor of Porto Rico.*

## THE OPENING OF THE SCHOOLS.

The school year began on the first Monday in October, 1900. The term is nine months. Every effort possible had been put forth to open the schools on time and with proper equipment. Teachers were selected by the local boards, buildings for many new schools were rented, put in repair, and equipped in some manner for the work of the year. The supervisors were busy superintending all details. The books and supplies for the schools were received in this office, repacked, and forwarded to the supervisors, and under their direction hurried on to the schools. Many of these books and supplies were transported by steamer or by ox cart to the leading cities; and thence by pack horses or upon the heads of peons they were taken over mountain trails and trackless regions to the remotest rural schools. The schools opened without friction or delay, and the education of almost 40,000 children began. To accomplish this meant many days of careful planning and the working out of an organization in every detail. It was especially gratifying that the new rural schools were so promptly attended. The children of the poor peasants for the first time had a school and they were quick to avail themselves of its helpfulness.

In some municipalities the funds at the disposal of the local board did not warrant the opening of all the schools allotted. This has been a serious check to the progress of schools. There is no money available to pay the rent of buildings and the house rent of teachers. This difficulty is in part removed by the new law and by the free public school buildings now in process of erection in the island.

In a few instances no effort was made to open additional schools. The officers in charge did not care to take up the matter, and their allotment was, after thirty days, transferred to other municipalities. The department has not refused to open a school asked for, and is still opening new schools at the rate of one per day. The only other check to the increase of schools at present is the scarcity of teachers. This must be met, and met at once, and upon this question I shall comment more fully later on.

Notwithstanding the department has given all supplies free to every school, there is great paucity of equipment. The schools had nothing at the opening of the term. They have had during the sessions an abundance of essential materials, but the auxiliary equipment that means so much to a good teacher has been wholly lacking. Gradually this condition is changing. The department has jealously guarded its funds, and in every manner consistent with proper service has secured for the schools from time to time additional equipment. But there remains much to be done before the schools may be said to have an adequate equipment for good work.

## THE SCHOOL LAW.

The legislature of Porto Rico with a practically unanimous voice passed the new school law prepared by the department. This law is now operative in most of its provisions, and will become operative in its entirety on the 1st of July.

Under the old system of education prevalent in Porto Rico before American occupation all the power was centralized and the schools were wholly under the control of the Government. Under ideal conditions, from the American point of view, the very reverse of this should be followed. The law just passed is a compromise between these two extremes. It aims to place the largest measure of control with the local authorities, consistent with the efficient administration of schools. It retains in the hands of the commissioner, with discretionary power, a sufficient authority to continue the schools in spite of local indifference, should such indifference arise.

The law provides for the establishment and maintenance of a free system of schools under the direction and supervision of the commissioner of education. It provides for a school board to be elected by the people, composed of three qualified electors, who shall be chosen for a term of three years, which officers are required to take an oath of office, and to elect a treasurer who shall disburse their funds. They shall have charge of all school buildings in their district, erect and repair school property, rent buildings for school purposes, pay the rent of houses for the teachers, and in general perform such other duties as belong to a purely business board having in charge public property and public institutions.

Not less than 10 per cent and not more than 20 per cent of all moneys received by each municipality is set aside as a school fund, the exact percentage to be fixed by the ayuntamiento in each municipality. In this way, for the first time, the school board will have funds to pay their obligations, and the school districts will become solvent. At the present time many of these boards are insolvent. They owe house rent both for schools and for teachers, and in some cases their inability to meet their legal obligations has resulted in great difficulty to obtain proper buildings in which to conduct the schools. This trouble will cease under the operation of the new law.

The election of teachers is provided for in the following manner: Each school board is required, before July 1, to nominate to the commissioner of education the names of the teachers whom they wish to employ, and within a month the commissioner must return this list with his approval or disapproval of each candidate, and the members of the school board shall proceed to elect, from the approved list, the teachers for their schools. This provision is in entire harmony with the best thought in relation to the selection of teachers for schools. The school board is naturally a business body. It can not know the professional equipment of teachers as the department of education



must know their professional equipment. This gives the board the power to elect the teacher, but it also gives the commissioner of education the power to prevent the election of an unworthy teacher. The provision will also prevent partisan politics from entering into the selection of teachers; and not only in Porto Rico, but everywhere, it is a most unfortunate condition when a good teacher is prevented from securing employment solely because he happens to belong to a party different from the one in power in the district where he seeks employment.

The school year is fixed by law at not less than eight and not more than ten months, and for the next school year it is proposed to have a nine months' term. Any district that wishes to do so may extend the term of ten months, such extension to be wholly at the expense of the district. This flexible provision enables an enterprising school board to increase the number of days the schools shall be open for the education of the children.

The law further provides that the teachers of English shall be selected by the commissioner of education and assigned to such duties in the respective cities as he may find it necessary and best for the interest of the schools. This provision is made necessary by the fact that in many of the larger cities the teachers of English are detailed to give specific instruction in the English language in the different grades, from the primary to the highest grade. It also enables the English teacher to take charge of the primary grade in the smaller places during morning hours and to give instruction in the English language in the other grades during the afternoon session.

In general the purpose of the law is to maintain the system in its most simple and vital form and to organize the schools upon a basis that shall become permanent on the island. Whatever power has been reserved to the commissioner of education may from time to time be turned over to the local boards, and it is the fixed intention of the department to increase the power of local control as rapidly as the conditions warrant.

At the present time the department is burdened with a tremendous mass of details which it ought not to be obliged to carry; but it has been thought best to assume all these obligations of detail in order that a compact and consistent organization of the system of education should be wrought out from the beginning. Blanks of various sorts have been prepared and distributed, copies of which are herewith appended, in order that the system may be effectively organized to the minutest detail. The department receives a monthly report of all important facts relating to each school. It receives this report both from the teacher of the school and from the supervisor upon his visit to the school. Every child on the island is given a monthly report card to take to his home, upon which is written his progress in each of the branches, the number of days he attended, the number of days he was absent, and his conduct while in the school. Records of

absence of teachers from their schools due to sickness or other causes are regularly sent to the office, and inquiry into the causes of these absences instituted. It is believed that by the end of the present school year the teachers and the people will have their system of education so organized that the exact purpose and function of the system will be well known and respected, and that the children by reason of this organization will be well instructed, and the schools justify their existence through the results which they accomplish.

#### THE TEACHERS.

In Porto Rico we have four recognized groups of teachers—principals, graded, rural, and teachers of English. The first three groups, with few exceptions, are native teachers. The last group, with few exceptions, are from the United States. The approximate ratio is seven native teachers to one teacher from the United States.

These native teachers I have had occasion to study and, in many cases to meet personally. I have also followed their work in the schools carefully. With some exceptions they impress me as a willing and devoted corps of teachers. They have never been given a good professional training. It was not available. They do not know American ideals and American methods. Some confusion has resulted, and not a few misunderstandings, because they were not working along what to the present organization seemed to be the best lines. It is gratifying to note that commendable progress is by many now showing itself in better teaching. The order and the general organization of the schools is greatly improved; and what seemed to us uncouth service is gradually becoming commendable service. The teachers are beginning to realize that the life of the teacher is the most potent influence that touches the child in the school. This must result in the teacher being an example of promptness, neatness, accuracy, industry, kindness, conscientiousness, and integrity; it must also impress upon the teacher that in his personal habits and actions, in school and out of school, he should be all that the child he teaches is to become.

There are some native teachers whose enthusiasm and whose industry are admirable. They have large schools, crowded daily. I wish all the teachers might take example of them. I wish also to commend these for their earnest efforts to acquire the English language and to teach it in their schools. We want the children to have and to use both languages. Dr. N. C. Schaeffer, State superintendent of public instruction in Pennsylvania, wisely remarks, "A man is as many times a man as he has languages in which to think." The linguistic opportunity of our teachers and pupils is unusually favorable.

The young teachers, who have joined the ranks through the recent examinations, are doing well. They have no old customs and traditions to contend against. They quickly adopt the suggestions of the

supervisors and as a rule have good schools. This shows itself in the large attendance and in the high daily average. I do not wish even to imply that the older teachers are not good teachers. Many of them are, and the department is glad to testify to their successful work and their loyalty to the new order of things. These teachers are most useful. They exert a wide and wholesome influence, and must be considered at all times in connection with the best positions in the system.

I regret to note that some teachers are not satisfactory. They are not satisfactory because they are not honest. One can readily sympathize with a poor teacher who is faithfully striving to do his best at all times. But teachers who do not keep their schools open the full time required by law, who do not make truthful reports of attendance, who close their school under pretense of being sick, and then go away to attend a fiesta or to visit in other districts, or who deliberately lock the school, turn the children away, and report the school open, are not honest, and these we are dismissing as rapidly as we learn the facts.

I am constrained, also, to note what seems to me a most unfortunate lack of professional spirit on the part of some few teachers. They are inclined to criticize rather than to help others. They are not content themselves, and sow seeds of discontent in others. They can not control, so they decry. They resort to political prejudices instead of attending to business, and when the least occasion arises they appeal to the public in extravagant articles. Such action is of no assistance to anyone. It produces no good results. It uplifts no people. It can do the author no good. It is without warrant or excuse. The department is not so much concerned in these affairs for its own sake as it is for the sake of the teachers of the island. They deserve better professional standards, and for the sake of the many the career of this few can not long be countenanced. True, helpful, constructive criticism is always of use, provided only it is made by friendly minds who love the schools more than they love their own interests.

In general, the teachers have been patient, sympathetic, and satisfactory. They have not always done the best things; they are as conscious of this as we are, but they are trying to do what seems best, and the teacher who tries will always be helped, and in the end will succeed.

The teachers who have come from the United States during the past six months have been distributed into all parts of the island. Before they have gone to their work the department has impressed upon them the importance of adjusting themselves to the conditions that now prevail in Porto Rico, and urged them to live as close in sympathy and in helpfulness to the people as possible.

Most of these teachers are young people with little experience as teachers, but with splendid enthusiasm and the true spirit of sacrifice

for the sake of others. They have been successful. They have been met by the people with open-hearted hospitality, and they have found their place in the system of schools without friction or delay. Many of these teachers are giving special lessons in the evenings and on Saturdays in the English language. One who has just written me says: "I have in my evening class a lawyer, a doctor, two planters, the teachers of the city, and a number of young clerks in the stores." In this way these American teachers are earning for themselves not only the respect and cooperation of the better people, but also a sufficient fund to defray their expenses. One teacher who has been on the island for two years has earned enough by extra teaching to defray her entire expenses. And, in general, any reasonable and tactful person who understands how to adjust himself or herself to new conditions will find here a hearty welcome and a large field of usefulness. Those who have come in the spirit of criticism or because they were not wanted at home or because they felt that they were making a great sacrifice to give up so much for the sake of coming to Porto Rico have not seriously impressed themselves upon the system of education and will not long remain connected with it. It is true the world over that a good teacher always has the cooperation of his community and the support of the best people in it.

#### HOUSES FOR SCHOOLS.

It must be borne in mind that Porto Rico has no school buildings as such. Her schools are all maintained in buildings temporarily rented and arranged for schools. Some of these buildings are fairly good—as good as such buildings can be—but in the majority of cases they are miserable apologies for schoolhouses. In one graded school recently visited I found a room 12 by 16, into which were crowded 54 pupils. The children could not sit down. There were no benches. The confusion and the stress upon the teacher made it impossible to do even acceptably well. Rural schools are not infrequent in which 40 to 60 children crowd into a shed-like structure, with no furniture and the greatest paucity of other equipment. The rooms are not always clean, the light imperfect, the sanitation bad, and the roof full of openings. When it rains—and this is almost a daily event—the children are scarcely able to keep dry. The books in some schools are kept in an open box on the floor. The rain falls upon them and they are ruined. The law requires that each school shall have a chest or bookcase, securely locked, into which all books shall be placed at night, but the local boards have not complied with the law and declare that the lack of funds renders it impossible for them to comply. There is an immediate and pressing demand for suitable school buildings.

In Ponce the American school occupies an excellent building. It is perhaps the best school building now in use on the island. The

high and graded school of San Juan is well housed in the Beneficencia building, and is the best-equipped school in Porto Rico.

At Lares two schools are kept in the loft of an old coffee warehouse, and the darkness and heat render it hazardous. I am glad to note that the city is now arranging new and better rooms for these schools. In many instances houses were converted into schoolrooms by placing board partitions—in some places curtains—between the rooms for schools. These partitions extend about 7 feet above the floor. The space above is all open. The noise, confusion, and distraction arising therefrom produce great disorder and retard greatly the progress of the schools. Blackboards, as used in good schools, were unknown. The department has furnished and put up over 1½ miles of good silica-cloth blackboard this session, and the children now can do class work on these boards. In one room visited in November I saw a board on an upright post, 22 by 40 inches, painted black on one side. This was the sole equipment of the school. The school now enjoys a board 36 inches wide and 12 feet long. So far as I know, no school in the island is now without some blackboard surface.

The water supply for many schools is inadequate and impure. Children frequently carry a bottle of water with them to school. There is an utter lack of proper sanitary provisions. The outbuildings are small, foul, and unfit for use. There is no sewer system and many privy vaults remain uncleared for an entire year. We have closed a number of schools in order to compel a negligent school board to clean and disinfect the outbuildings. The schools are no better, no worse, than the houses of the people. There must be a systematic propaganda organized by school and health authorities to overcome all this. It will take time, patience, and money; but it can and must be done. The board of health is pushing in this matter, and this department is daily exercised in its attempts to work a much-needed reform. Fortunately no epidemic disease has yet resulted, but the danger is acute. The education of a people must include proper concepts as to health, cleanliness, and sanitary laws. The school must be an example of what proper sanitation means, and vigilant attention to this is enjoined upon all school authorities.

#### TWO HUNDRED THOUSAND DOLLARS FOR SCHOOLHOUSES.

Early in November, 1900, I laid before the President of the United States the immediate need of schoolhouses in Porto Rico, and in January he transmitted to the treasurer of Porto Rico the sum of \$200,000 to be used for school extension in Porto Rico. Immediately plans were formulated for the proper use of this fund. Eighteen rural schools were projected. These in each case were to be given to such municipalities as would donate at least an acre of suitable ground. The prompt response of every district was most gratifying;

sites have been selected for all, and awards for many have been made. The delay in their erection is due solely to the difficulty of securing perfect title to property. Real-estate titles are in great confusion, and it has been a source of great vexation that these buildings have not already been occupied. One is completed and others are in process of construction. These rural schools are located in barrios of dense population. It is the purpose to conduct them as agricultural schools. The building is a neat frame structure 26 by 36 feet, and will contain furniture for the teacher and 50 pupils. The room will have a bookcase stored with all necessary supplies, a closet containing a complete equipment of agricultural implements, and a flag. Each day the pupils will study books and work in the soil. The children will be given separate squares of ground and, under competent instruction, will plant seeds, study soils, cultivate plants, and acquire, in general, a knowledge of gardening. It is proposed to cultivate vegetables and small fruits and to help the poor people of the island to acquire a knowledge of agriculture and to encourage them to become owners of small estates. If this plan proves successful, and I feel confident it will, this group of schools will be duplicated again and again until agricultural education becomes a dominant element in the uplift of the poor people of the island.

In eight cities of the island—Caguas, Guayama, Humacao, Coamo, San German, Yauco, Aguadilla, and Manati—substantial four-room brick and concrete buildings will be erected. Four of these are now under process of erection, and the others will be commenced before April 1. Lares will have a two-room building as soon as a suitable site is presented by the city, and Fajardo, Arecibo, Mayaguez, and Ponce will have larger buildings. The entire sum will be used to erect modern schoolhouses with proper equipment and with every facility for the most satisfactory teaching. These buildings will accommodate about 10,000 pupils, one fourth of our present enrollment. They should not replace existing schools; but should be an addition to the present number. The budget for the next fiscal year appropriates \$500,000 for school purposes; and this sum is ample to pay the teachers of the present schools and the above-recited increase.

One can not pass this matter without noting the vast significance of American governmental ideas here. These people never had a schoolhouse. They will now have a group of buildings in every way suited to their needs and in all respect a source of pride and of advance in winning their way speedily to statehood and complete self-support and self-respect.

The plans for all the buildings were prepared in the department under the immediate direction of the commissioner and by Mr. Charles G. Post, inspector in charge. It is a source of gratification that the department was thus enabled to save the fees of architects and to expend all the money for increased school facilities for the children.

## THE NORMAL SCHOOL.

The most acute condition confronting this department is the need of good native teachers. We have exceeded the supply. Schools are vacant and new schools are unopened, solely for lack of teachers. We recently held an examination in ten places on the island; 129 applicants presented themselves; 22 were given certificates. These 22 were immediately employed. There is not a teacher in Porto Rico to-day who is without a position if he wants one or if he is worthy to teach. We have reached a crisis in our advance.

The normal school at Fajardo has not attracted many pupils. The reasons for this I pointed out in my former report. If we had at Fajardo ideal buildings and faculty, we would still have no school. The location and the miserable roads render it an impossibility to have at that place such a school as the island needs. There must be more teachers before the opening of another school year, and the only method known to me is to erect at once in some place accessible to all a first-class normal building and begin the great and serious labor of training teachers. I propose to do this at once, and have the school open on or before June 1. It is not necessary to comment upon the value of such a school. It is essential to the existence of the entire system. Nor is it necessary to comment upon its present need. We can not develop the schools of Porto Rico unless we have good teachers. The fact that more than 100 young persons, by their own efforts, sought certificates and failed is evidence of the desire of the young people to become teachers. In addition to this, the teachers of the San Juan high and graded school have conducted a training class during the year. This class has done well, and I am anxious to transfer them to a normal school in which they can obtain more training under better conditions than can be given by their already busy teachers. This school may be maintained during the summer vacation. This will enable many worthy teachers to attend and improve their qualifications to teach. One major consideration I have constantly kept in mind: The school must be located near the office of the commissioner, in order to enable him to supervise its work, and a faculty of excellent teachers must be selected.

## BOOKS AND SUPPLIES.

The books and supplies for the schools of Porto Rico are now furnished entirely by the department of education and at the expense of the insular government. The splendid results attending this action on the part of the department more than confirm its wisdom from the beginning. Every child on the island is now properly supplied with the essential materials for his advance in his studies. It may not be uninteresting to note in this connection the following statistics:

The department has distributed since the opening of the school term

524 reading charts, 18,000 first readers, 10,460 second readers, 7,680 third readers, 800 fourth readers, and 700 fifth readers; 6,000 song books, 2,440 elementary geographies, 100 advanced geographies, 10,720 elementary arithmetics, 1,690 advanced arithmetics, 4,960 language lessons, 3,460 United States histories, 7,800 elementary language books in both languages, 280 maps of North America, 17,450 copy books, 21,960 slates, 15,830 tablets for pencil use, 14,870 tablets for ink, 4,652 gross of white and 1,176 gross of colored crayons, 710,000 slate pencils, 900 gross lead pencils, 10,880 rulers, 2,300 yards of blackboard cloth, 2,580 blackboard erasers, 400 gross penholders, 550 gross of pens, 12,770 bottles of ink, 800 Spanish-English dictionaries, and upward of 5,000 special books for normal and high school purposes.

It will thus be seen that the schools have been well equipped in the above-mentioned respects, and that the children are receiving an education under at least fair conditions as to books and equipment. The department has not at any time authorized the making of a single book for the schools of Porto Rico. It has contented itself with purchasing in the open market the best supplies that it could secure in the different items above recited.

Some of the books in use are not satisfactory, and they are retained in the schools solely because no better book has yet been offered; but on the whole the books and supplies have been satisfactory to the teachers and pupils and no complaint of any serious sort has reached the department concerning the character of the books or supplies, with one exception. The antiseptic slates, which the department thought would be a great utility to these people, did not prove to be satisfactory at all, probably in a large measure due to the fact that the teachers and the children did not know how to use them. At any rate we had to abandon their use and substitute in their stead stone slates.

In some of the supplies furnished to the schools there is great waste of material. The children and the teachers alike do not seem to understand how to economize in the use of these supplies, and in spite of the vigilance of the department and the care of the supervisors some schools have used double the amount of material required in others. The climatic conditions are such as to rapidly deteriorate school text-books, and the result is that a great many books that ought to last for a number of years in the schools are practically worn out at the end of a single year. In many instances the supervisors report that books purchased in the last year are already unfit for use, and we are obliged to replace them with new ones. This is all the more to be deplored when one considers the cost of these books to the government of Porto Rico. In no case has the department chosen a second-grade book because it was cheaper than a first-grade book. The children have had the best, and one of the immediate needs is to instill into the minds of the children a proper respect and care for public property intrusted to them.



It is worthy of note that in some of the schools the teachers have carefully covered all the books and have kept them in as good condition as those of any school of the United States. Under the rule of the insular board of education, books could not be taken out of the schools to the homes of the children. During the present school year teachers who were willing to become personally responsible for the return of the books have been allowed to give books to the children to take to their homes for evening study. This, of course, has resulted in some cases in the mutilation of the books. On the other hand, it has greatly quickened the interest of the home in the school, and in not a few cases it has resulted in the parents becoming sufficiently interested in the books to learn to read them. So that the department is not sorry that it has given its consent to this extension of the use of the public property.

In this connection it may be well to add that on or about the 1st of January the department made the following definite proposition to each of the sixteen supervisors' districts of the island: That in each case any district purchasing to the extent of 100 school desks out of its own funds would be furnished with 100 additional desks free by the central government. The first district to take advantage of this was Yauco. The city of San Juan secured a large number of desks; Humacao has recently ordered under the same general proposition, and Manatí has just sent in an order for 100. Beyond this the districts have not taken advantage of this offer of the department, which is only another evidence of the financial condition of the various municipalities of the island. The directors are anxious to take advantage of the offer and to provide suitable furniture for their schools, but they do not have the means to purchase the same, and it is doubtful whether the municipalities for some time to come will be able to provide suitable furniture for the seating of the children in the schools. It will be impossible for the best results to be obtained in any school until the children are all comfortably seated on good benches, and in this manner fitted to perform satisfactory study. There is not sufficient money in the budget of the department to buy desks for the municipalities. To the extent that it is able to do so it will do it, and before the end of the fiscal year, perhaps, 50 per cent of all the children in the schools will have comfortable furniture.

#### LIBRARIES.

Three distinct lines of activity in library extension have received the attention of this department.

The Free Public Library of the city of San Juan has continued to enlarge its collections and to widen its usefulness since my last report. Mr. F. Degetau, one of the trustees, was obliged to resign upon his election as commissioner from the island of Porto Rico to the United States, and Dr. José Gomez Brioso was appointed by the governor to succeed him.

The trustees have recently ordered about 400 volumes of the latest American works in the English language for this library. They have also made provision to light the rooms and to have the library open at night. This will greatly increase its usefulness to the people of the city. It may not be ill-advised to note also that I have requested the Hon. Andrew Carnegie to provide a proper building for this library. In this request I was cordially seconded by all the executive officers of the government, and it is to be hoped that in the near future the distinguished philanthropist will gladden the hearts of the people and confer upon them a lasting benefit by providing them with the means for the erection of a first-class library building in the city. I believe there is no place under the flag to-day where a larger service could be rendered in this manner than here in the city of San Juan. Should this fortuitous condition of things result, it is the purpose of the department and of the trustees of the library to establish in connection with it free circulating libraries, to be sent throughout the island. There is a great paucity of reading material everywhere on the island, and something must be done to give to the people suitable reading matter, in both the Spanish and the English language, in order that they may acquire correct notions of the world at large, and especially of the institutions and progress of the United States of America.

The pedagogical library of the department of education has assumed gratifying proportions. Beginning without a single volume, it has now grown into a compact and valuable collection of pedagogical and text books. This library is open to the public every day, and is used by many teachers and citizens. It is now being catalogued, after which its volumes will be sent out free to the teachers of the island. In this way its usefulness will be largely increased and the teachers of Porto Rico will for the first time be enabled to acquire without expense to themselves the latest and best thought on educational theory throughout the world. It is gratifying to the commissioner to note that many of these books have been presented free to the department, and that the entire cost of the collection up to the present time has been less than \$300.

The third activity in library work on the island is due to the work of earnest teachers and supervisors, who have commenced the establishment of school libraries in many parts of the island. I was recently shown through a school which contained what the children were proud to call their library. The case for the books was a box in which the supplies for the school were sent from this department. The children, with great enthusiasm and considerable skill, had converted the cover of this box into three shelves and had placed the box on end in one corner of the schoolroom. This was their book-case, and the children had taken upon themselves the burden of filling these simple shelves with good books for themselves and their comrades. By actual count there were 14 books in the case at the

time, and the teacher proudly informed me that the children were already in possession of enough money to secure 6 more. If the good people of the United States could realize how much it means to these children to have books, and if they could appreciate the difficulty of the struggle that attends the poor child in his effort to get hold of good reading matter, I believe they would send for these children large numbers of suitable books. If such books were sent to this department they would be distributed at once where they would do the largest amount of good. Not long since a number of magazines were collected from a few friends here. They were sent out over the island to the teachers, and their grateful acknowledgment more than repaid the donors for their trouble, and gave additional evidence of the great hunger for good reading matter existing in all directions.

#### PATRIOTIC EXERCISES.

Almost every school on the island has an American flag. One hundred and eighty were recently presented by the Lafayette Post, Grand Army of the Republic, of New York City. These now float over the new schools opened in October last. The patriotic philanthropy of this post is worthy of all commendation. In almost every city of the island, and at many rural schools, the children meet and salute the flag as it is flung to the breeze. The raising of the flag is the signal that school has commenced, and the flag floats during the entire sessions. The pupils then sing "America," "Hail Columbia," "Star Spangled Banner," and other patriotic songs. The marvel is that they sing these in English. The first English many of them know is the English of our national songs. The influence of this is far-reaching. In many schools the children also sing "Borenquin," the canto provincial of the island. It was proscribed in former days, and is now all the more precious to the hearts of the people. At a recent meeting the president of a city school board publicly remarked, after hearing "Borenquin" and "America," "I am glad to hear our children sing the joyous strains of 'America' and the sad, plaintive strains of 'Borenquin.' Let us hope that from the mingling of these melodies will grow a new sentiment, from which will spring a patriotic citizenship loyal to the flag of red, white, and blue, and which will soon form a people with their own star in the azure field of the grandest flag that ever caught the breezes of our lovely island."

At another great meeting, a leading teacher with much fervor declared: "I am glad to-night that I can speak to you from a platform draped in the glorious Stars and Stripes. We love that flag—the flag that our grandfathers hid in their garrets and secretly venerated, but which now, thank God, floats over all the schools of our beloved island home." The applause that swept the large audience in response to these words attested that the work of the schools has already largely molded patriotic sentiment in the homes of Porto Rico.

Washington's birthday exercises were proposed and outlined by this department in a circular letter to the supervisors. Immediately the teachers took up the suggestion and the children were enthusiastic in their devotion to the plan. As a result these exercises were held on a scale so vast and so successful that the friends of the schools were more than pleased. We had no conception of this latent power. These exercises were a fitting occasion to display their patriotism and their school training. In each case the exercises consisted of patriotic songs and speeches on Washington and on patriotism by the pupils. The exercises were held in the theaters and largest halls of all the cities, and when no room could be had large enough the exercises were held in the open air. In a number of cities bands of music headed processions of children as they marched through the city streets. Leading citizens donated funds to defray expenses. In not a few smaller cities dulce (light refreshments) were served free to all the children at the close of the exercises.

In San Juan his excellency, the governor, and his cabinet and the members of the legislature joined with hundreds of citizens to honor the occasion. The regimental band was generously given by Colonel Buchanan, and the day's exercises were of a most satisfactory and impressive character.

At least 25,000 children participated in these exercises, and perhaps 50,000 citizens joined in the patriotic demonstration. These exercises have done much to Americanize the island—much more than any other single agency. No such demonstration was ever witnessed in Porto Rico. The young minds are being molded to follow the example of Washington. It is one of the most gratifying results so far achieved in our work.

#### SCHOOL DECORATION.

The teachers generally have shown a desire to make their schoolrooms as attractive and cheerful as possible, and thus to create a sentiment not only for better schools, but also for brighter homes. The rooms are often not only wanting in necessary and comfortable furniture, but are unadorned, unattractive, and dismal.

Mr. E. D. Appleton, of New York, has very generously donated a number of engravings of different kinds to the department of education for use in the schools. These have been sent to more than 40 different teachers. They have been, in all cases, received enthusiastically by teachers and pupils. In one school the children offered to go without food for a time in order to frame the pictures for the better adornment of the schoolroom walls. The pupils almost everywhere desire and appreciate more cheerful environments and happier conditions than they have.

The department has purchased 6,000 of the Perry pictures, which are to be circulated among the schools, thus affording an opportunity

of laying a foundation for the appreciation of art, of teaching better the lives of famous men and women, and of creating a desire for more cheerful homes and brighter lives.

The training department of the Philadelphia Normal School has just forwarded a most beautiful collection of pupils' work for use in our schools. These influences are most helpful. The poor child living in a "shack" a pictureless life will for once gaze and feast upon the choicest works of art.

The schoolbooks are also a source of inspiration to the children. They sit and gaze rapturously upon the beautiful cuts, and in many cases, upon blank paper furnished by this department, have drawn very creditable reproductions. The children are naturally imitative in all branches of art education. They sing well, their penmanship is unusually good, their drawing is creditable, and they are anxious to work in wood and metal. Some very good work is done in the sloyd department of the San Juan school and in the graded school of Cataño. It would not be difficult to establish here very flourishing and successful manual training schools.

#### EDUCATIONAL MEETINGS.

As soon as the legislature adjourned I addressed myself to the problem of visiting the island and laying before the people what seemed to me to be the most important educational problems with which at the present time we have to deal. It seemed wise also that at least one or two good American educators should accompany me on this campaign and help to impress upon the people and the teachers the principles which we believe to be most valuable and helpful. To this end I secured the services of two distinguished men, the Hon. O. T. Corson, ex-school commissioner for the State of Ohio, ex-president of the National Educational Association, and editor of the *Ohio Educational Monthly*, and the Hon. Henry Houck, for many years deputy superintendent of public instruction for the State of Pennsylvania. These two men are among the best-known educators in the Union, and have perhaps, with few exceptions, addressed more teachers than any other instructors now before the public. Having had wide experience in administrative problems, they were especially equipped to serve the people of Porto Rico. They volunteered their services without compensation, and reached the island on the morning of the 8th of March.

Five sessions were held with the teachers of San Juan and Rio Piedras districts on the 8th and 9th of March in the Theater of San Juan. These meetings were well attended, considering the brief time they were announced, and the meeting on Friday night was especially large and enthusiastic. General educational ideals were presented, and the teachers especially were led to understand something of the purpose of an educational system. In this, as well as in all

subsequent meetings, we were greatly aided by the splendid services of our interpreter, Dr. C. W. Drees.

On the 12th and 13th five sessions were held in the city of Mayaguez in the theater. These sessions were attended by teachers from Aguadilla district, Mayaguez district, and San Germán district, and the theater was packed during all the sessions. A more enthusiastic and successful educational meeting has rarely been held, and it was the unanimous verdict of all those who were present that the meeting had accomplished a vast amount of good. At the close of the afternoon session on the 13th we drove to San Germán and addressed an immense audience in the public theater of the city. The room was so packed that it was difficult to even find standing room and many people were unable to obtain admission.

The next morning, after a very difficult drive, the party opened an institute at Yauco, remaining there for three sessions, all of which were well attended, the room being filled to overflowing, and after the night session the commissioner of education was obliged to go out into the public plaza and address over 300 people at an overflow meeting.

The next two days were spent in the city of Ponce, where the meetings were held in the *alcaldia* and were attended by the best people in the city. It was necessary to employ policemen to keep people from crowding into the hall.

All of these meetings were arranged for by the supervisors of the respective districts, were carried out at the exact time and in the manner most gratifying to the department.

About 300 teachers attended the sessions and at least ten times as many of the leading citizens of the southwestern part of the island. Everywhere the people were cordial, courteous, and hospitable, and it is believed that these unique exercises, really the first great educational mass meetings ever held on the island, will result in a vast amount of good by encouraging the teachers, by directing them more specifically in their work, by explaining to the community the purpose of the schools, by creating a healthy public sentiment in favor of popular education, and by stimulating the parents and the children into a more steadfast devotion to the schools. Much of the success of the meetings, of course, is due to the efficient work of the supervisors and the arrangements they had made for the meetings. At all the sessions the children sang the national hymns, and the members of the *ayuntamiento*, the *alcalde*, and the local school board attended the sessions and gave their cordial support to the work.

The immediate need in Porto Rico of a healthy public sentiment in favor of education is most apparent. It would quicken the interest in all the schools; it would secure more regular and prompt attendance on the part of pupils; it would increase the demand for schools throughout the island; it would make it easier to discriminate between good and bad teaching; it would strengthen the hands of

the department in dealing with poor teachers; it would sustain the department in promoting efficient teachers to better places, and, in general, it would become the broad democratic foundation upon which to build a system of free public schools.

These meetings may therefore be said to have been successful because they did foster this sentiment and because they did contribute in no small degree to the enlargement of the people's views and the quickening of the people's interest in their educational system.

#### EPIDEMIC DISEASES.

The commissioner of education is by appointment of the governor a member of the superior board of health of Porto Rico. This relation has been valuable to the department because it has kept it directly informed of the health conditions of the island. Fortunately for the children, no serious epidemic disease has broken out in the schools of the island during the year, and the health of the children and the teachers, especially the health of the children, has been reasonably good. About a month ago smallpox made its appearance in a mild form in the city of Ponce and threatened for a time to become epidemic. Sporadic cases were noted in different parts of the island, and it was feared for a time that many schools would be closed on this account. Four schools were, by order of the department, closed to prevent its spread. The board of health immediately organized a vigorous campaign against the spread of the disease and enforced compulsory vaccination. As a result, the disease has been checked, and in some instances stamped out, and the schools that were closed have been reopened. The schools of Ponce were at no time closed on account of the disease, and no child in the schools was taken with the disease. The speedy check of the ravage of this scourge is due in a large degree to the effective enforced vaccination instituted here by the military government nearly two years ago. No other serious epidemic disease has manifested itself at any point, and it is the conviction of the department that if proper sanitary measures were enforced and the people were educated to respect ordinary sanitary laws, the death rate would be exceedingly low, and the schools would be not at all interfered with by reason of preventable diseases among the children.

It is well to mention in this connection that in spite of the miserable schoolhouses, the air that the children breathe in them is not generally vitiated. This is due wholly to the fact that when the school is in session the door and windows are wide open, and the child is practically seated under a roof with the pure outside air at its command. In the near future the schools must have placed in their curriculum some exceedingly simple text on hygiene and sanitation. This can not be done, however, until the teachers have been trained to teach the subject. As it now is a book on that subject would be

of little use in the majority of the schools, and the example of the community around the school would not at all enforce the lessons which might be instilled in the school.

#### CONCLUDING REMARKS.

I have appended to this report certain partial statistics. That these statistics are not complete is due simply to the fact that the department has been overworked and it has been unable to codify all the statistics in its possession. It will be noticed that the reports submitted are for only a part of the schools of the island, but enough is submitted herewith to give evidence of the system as it is now working and to afford a basis for an intelligent interpretation of conditions as they exist.

Six months of the school year have passed and no serious difficulties have arisen. Here and there, of course, troubles have come. Most of these have been met and adjusted harmoniously and it is a source of gratification to the department that no trouble has arisen that it has not been able to resolve in some satisfactory manner.

There are two classes of people who give constant worry and trouble to the department. One of these is the class of people who do not understand what the system of education is endeavoring to accomplish. The other is the class of people who do not want to understand what the system of education endeavors to accomplish. The former deserve all sympathy and are always treated with great patience and consideration by those in authority. They have been written to, they have been visited, and they have become convinced of the reasonableness of the work that is going on in their midst. They have been changed from critics to friends of the system of education, and they have become a part of what in the end must be the source of power in the system of the schools—a healthy public sentiment that cherishes all that is good in the schools, that suspends judgment upon all not wholly understood, and that frankly and freely criticises that which it can not commend. For such a public sentiment the department is devoutly thankful. It wishes nothing more, and will be able, with such a sentiment sustaining it, to accomplish everything that a school system should accomplish for the people of the island.

The latter class of people are not honest. They are not in sympathy with a system of public education. Perhaps they would prefer that the children should not learn. In this class are those who have not succeeded in obtaining positions they wanted and have foolishly imagined that they could obtain promotion by abusing the system which they felt had not given them their full rights. With a zeal that is not born of knowledge, and an impetuosity that is far from reasonable, these have talked and written as no loyal citizen should talk or write, perverting the facts, deliberately misrepresenting the conditions that exist and endeavoring in every way to inflame the public



mind against everything that is reasonable and helpful and progressive in the schools of the island. It is to be hoped that this number will grow less and less as they learn by experience two important truths—that no one can obtain advance and recognition by abusing those whom they hope to have help them, and that no one can long sustain himself in a position where he sets himself deliberately and defiantly against the better sentiment and the more enlightened judgment of the people.

The education of the thoughtful mind along helpful lines, the answering of interested inquirers, the imparting of specific information, are all legitimate functions of the department, and through those channels, with patience and perseverance, there is growing up a constantly increasing sentiment in favor of the system of education, which sentiment is large in charity for the crudities which must necessarily be in a new system, and large in helpfulness to those who are earnestly and honestly striving to bring a speedy and satisfactory system of education to the people of Porto Rico.

I wish to make grateful acknowledgment for the many kind and considerate supporters to the work that I have undertaken in this island. Patriotic citizens with large faith in what they, as well as we, believe to be the best things have constantly encouraged and supported the administration of the schools, and it is my belief that the schools of Porto Rico to-day may justly be regarded as a source of pride to her people and of great helpfulness and inspiration to the children who throng them from day to day, and who in their daily lessons and exercises in the schools are struggling and strengthening and lifting themselves into an intellectual power which will make them worthy citizens of the island.

I have continued the system of notes and suggestions to the supervisors from time to time, and append herewith copies of the same, a careful reading of which will inform the inquirer as to the general lines along which it has been my desire to see the schools develop. There is also appended a statistical statement of the disbursements of the department to the 1st of March, 1901.

It remains only to be added that in my former report I made the remark that the department was able to manage and direct the system to whatever limits it might be able to grow. In spite of the fact that much of my time and effort has been diverted from the specific work of the schools, it is a source of gratification to be able to say that my former statement is still true. The schools are being carefully supervised and their condition is known, their progress is known, their limitations are recognized, and, in general, the work of education on the island has been conducted under careful oversight and sympathetic concern for the interests of the children and the welfare of the schools.

## FINANCIAL STATEMENT.

*Monthly disbursements from September 30, 1900, to February 28, 1901.*

	October.	November.	December.	January.	February.	Total.
Common schools:						
Teachers' salaries .....	\$22,213.50	\$26,269.00	\$27,153.50	\$27,333.25	\$28,311.00	\$131,280.25
Supplies and expense .....			20.00	74.50	3,874.10	3,968.60
Text-books and supplies:						
Purchases .....	3,805.43	7,332.35	2,808.67	2,709.92	1,784.38	18,440.75
Transportation .....	239.00	169.56	59.44	131.33	167.30	766.63
Office salaries .....	1,066.30	1,366.70	1,482.00	1,391.40	1,311.60	6,618.00
Extraordinary service .....	67.80		20.00		21.50	109.30
Office expenses .....	647.65	168.72	163.27	221.81	412.28	1,613.73
English supervisors:						
Salaries .....	1,388.75	1,398.20	1,380.00	1,498.55	1,455.00	7,120.50
Expenses .....	92.40		208.33	97.54	125.46	523.73
Teachers' institute:						
Salaries .....	100.00	43.33			43.33	186.66
Expenses .....	26.22		8.10		2.45	36.77
Normal school:						
Salaries .....	440.45	404.00	274.00	504.00	404.00	2,026.45
Expenses .....	63.83	109.71	17.19	103.65	53.06	347.44
Library and museum:						
Purchases .....	1.25			51.57	66.23	119.05
Expenses .....	38.80					38.80
San Juan high school:						
Salaries .....		1,025.00	1,095.55	1,096.45	1,108.60	4,325.60
Expenses .....	62.25	1,002.84	815.23	275.84		2,156.16
Total .....	30,253.63	39,289.41	35,505.28	35,489.81	39,140.29	179,678.42

## STATISTICS.

MARCH 26, 1901.

*Partial statistics for the month of January, 1901, so far as covered by reports received from supervisors to date.*

1. Number of reports due from supervisors for month .....	725
2. Number of reports received to date .....	647
3. Included in those 647 are reports from 6 special English teachers, hence number of schools from which reports have been received .....	641
3. Number of pupils enrolled .....	28,325
4. Average total attendance for the month .....	597.15
5. Average number of days schools were kept .....	18.34
6. Average daily attendance .....	31.25
7. Total number of teachers employed in island in January .....	725
8. Number of special teachers in island during January .....	13
9. Number of schools in island open during January .....	716
10. Number of buildings occupied in island during January .....	495
11. Number of American teachers in island during January .....	71
12. Number of native teachers in island during January .....	654
13. Whole number of supervisors in island .....	16
14. Reports from seven districts give number of colored teachers .....	21
15. Reports from same seven districts give white teachers .....	288

*Statistics covering the seven districts of Fajardo, Humacao, Caguas, Guayama, San German, Mayaguez, and Camuy, January, 1901.*

Teachers employed.	Male.	Female.	Total.
White .....	197	91	288
Colored .....	9	12	21
Total .....	206	103	309
American .....			28
Native .....			281

## MONTHLY REPORT.

*Statistics in full for seven districts (Fajardo, Caguas, Guayama, Ponce, Yauco, San German, Mayaguez) for school month ending January 25, 1901.*

Number of pupils enrolled.....	13,546
Number of schools open during month.....	310
Average total attendance for the month.....	600.93
Average number of days schools were kept.....	18.3
Average daily attendance.....	31.59
Whole number of buildings used as schoolhouses.....	210
Whole number of municipalities.....	27

*Reports from two districts for the months of January and February, 1901.*

[These two reports give increases from month to month.]

	January.	February.	Increase.
Number of schools.....	72	73	1
Number of pupils enrolled.....	3,154	3,210	56
Average total attendance for month.....	557.3	643.1	85.8
Average number of days schools kept.....	18.8	19	.2
Average daily attendance.....	28.8	33.4	4.6
Number of buildings occupied as schools.....	541	55	1
Number of teachers employed.....	74	76	2.

SAN JUAN, P. R., November 17, 1900.

*To the English Supervisors:*

Before I left for the States, a number of new schools were allotted to your district. Will you kindly tell me at once the exact number of each kind of school under this new allotment that was not opened in your entire district. Also, inform me at once the number of each kind of additional schools you could now open in your district. An immediate reply will enable me to give you specific authority to open additional schools instead of those which were not opened on the 1st of November, according to the notice to the English supervisors and the local boards.

Your immediate attention to this matter will hasten the opening of these schools.

Respectfully, yours,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

SAN JUAN, P. R., November 21, 1900.

*To the English Supervisors:*

GENTLEMEN: Election day, November 6, 1900, was not a legal holiday and no authority was given any school to close at that time. You will please report to this department before the end of the month the list of schools that were closed in your district. You will also give due notice at once to all the teachers in your district, and such other people as may be interested in knowing the fact, that Thursday, November 29, Thanksgiving Day, is by the law a legal holiday, and all schools must be closed on that day, and the salaries of the teachers will be paid.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

SAN JUAN, P. R., November 21, 1900.

*To the English Supervisors:*

GENTLEMEN: Early in October I issued to you a circular letter in relation to teachers who sign one contract and then go into another district and sign an additional contract.

I find on my return that a number of these cases have occurred, and I wish to urge upon you again the importance of complying with my former request and urge teachers to abide by their first contract unless a change is recommended by you and by this department. I shall have more to communicate to you on this point.

I wish also to ask you to urge on all teachers the importance of keeping their attendance up to the highest limit. Teachers can do much in this matter if they will see the parents and speak to the children themselves upon the importance of being in school every day. Will you please make this a matter of special emphasis in your work with the teachers, as I am anxious not only for a large enrollment in every school, but for a high percentage of attendance.

Yours, respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

NOVEMBER 22, 1900.

*To the English Supervisors.*

GENTLEMEN: It is my desire to have a conference with all the supervisors on the island in my office here for two days during Christmas recess, in order that we may get acquainted with each other, and with the purposes which we ought to have in common relating to the schools of Porto Rico. Will you please inform me at once whether this time will suit you for the conference, and also what subjects you desire to have considered at such a conference, that the programme may be prepared and sent you in advance? It is understood that your traveling expenses will be paid by this department.

I wish to say that in one or two cases my attention has been called to the fact that the teachers smoke in the schools. You are hereby notified that no teachers and no pupil will be allowed to smoke during school hours, and any violation of this order should be reported at once to this department, in order that summary action may be taken. Notify all teachers interested.

Respectfully, yours,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

DECEMBER 1, 1900.

*To the English Supervisors:*

GENTLEMEN: I have sent you bundles of reports for the schools of Porto Rico, which you will please distribute at once to the teachers in your district, and write us for additional copies as soon as you see that you will need them. You will, of course, see to it that all November reports are made on these new blanks, and where no report was made for October, please see to it also that the teachers make out a report for the month of October as well. We must have here a report for every month that the school is regularly open.

Respectfully, yours,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

DECEMBER 3, 1900.

*To the English Supervisors:*

GENTLEMEN: My attention has been called to the fact that the antiseptic slates sent out to the schools were not satisfactory. I suspect that this is due in large measure to the fact that water is applied to these slates. They are regarded by all competent authorities as the best slates from a hygienic point of view, and are considered thoroughly desirable provided they are used as antiseptic slates, which means that no water or other moisture should ever be applied to their surface. They are to be erased exactly as a blackboard is. Please inform your teachers of this fact and report to this office should they not prove satisfactory under proper usage.

Respectfully, yours,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

DECEMBER 7, 1900.

*To the English Supervisors:*

SIRS: You are hereby notified that a conference of the English supervisors will be held in my offices in San Juan, Thursday and Friday, December 27-28, 1900, to consider the following topics and such other matters as may be deemed essential to the development of the schools of Porto Rico.

You will have your traveling expenses paid by this department upon presentation of bill and duplicate receipts for same. No supervisor will absent himself except for good and sufficient reasons.

PROGRAMME.

1. *The teacher.*—(a) Qualifications; (b) Appointment; (c) Duties; (d) American teachers; (e) Relations to supervisors, to local board, and to community. Report to be submitted by Supervisors Miller, Ankrom, Huff.

2. *The local board.*—(a) Its functions; (b) Its limitations; (c) Its value; (d) Its present status. Report to be submitted by Supervisors Reiser, Fajardo, Zimmerman.

3. *The English supervisor.*—(a) His powers; (b) His relation to teachers; (c) His relation to commissioner; (d) His usefulness. Report to be submitted by Supervisors O'Neil, Hill, Foote.

4. *Rural schools.*—(a) Course of study; (b) Location; (c) Attendance; (d) Supervision; (e) Community interest. Report to be submitted by Supervisors Lutz, Moore, Eckman.

5. *Graded schools.*—(a) Course of study; (b) Function of principal; (c) Function of English teacher; (d) Attendance; (e) Community interest. Report to be submitted by Supervisors Mellows, Armstrong, Hutchinson.

6. *School laws.*—(a) Weaknesses of present laws; (b) Suggested changes. Report to be submitted by Supervisors Foote, Robbins, O'Neil.

7. *The normal school.*—(a) Its functions; (b) Its relation to school system; (c) Its needs; (d) Its claim upon English supervisors; (e) Its course of study and equipment. Report to be submitted by Dr. Riopel.

8. *Miscellaneous problems.*—(a) Salaries; (b) Sanitary measures; (c) Physical equipment of schools; (d) Other subjects. Report to be submitted by Supervisors Huff, Lutz, Miller.

I would urge the first-named supervisors in each case to communicate at once with his associates and prepare a careful, concise report in advance of the sessions. I also invite criticism and review of my recent report on the schools of Porto Rico.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

DECEMBER 12, 1900.

*To the English Supervisors:*

GENTLEMEN: I have arranged for a sample monthly report to be printed in the Spanish language, to be distributed to all the teachers on the island as a model to guide them in making out the reports for this office. These will be mailed to you as soon as printed. In the meantime, and at once, you will see to it that the reports for the months of October and November are hurried in to this office. I will have a statistical clerk at work on these reports next week and ought to have every one here. You may say to teachers that where no report has been received at this office, and no reason for its absence has been sent by the English supervisor, that the payment of the salary of such teacher will be held until the report arrives. I propose to have a complete report from every school in Porto Rico once a month, and I trust you will let this fact be known at once throughout your district. Additional blanks will be sent to you as often and as rapidly as they are asked for by you.

Respectfully, yours,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

DECEMBER 20, 1900.

*To the English Supervisors:*

SIRS: I am mailing you to-day 400 copies of the inclosed blank form, which copies I desire you to distribute among the teachers of your district in harmony with the following suggestions:

First. These blanks are to be given to such teachers, for the use of their pupils, as will faithfully and promptly use them in the manner hereinafter described.

Second. I desire to collect in this office typical specimens of pupils' work in the different schools of the island. I do not want the best work wholly, nor the worst work wholly. What I want is work that will show the actual daily ability of the pupils in the different schools.

Third. The work should be written in ink, unless it is a drawing lesson or some other work demanding pencil rather than ink.

Fourth. It is my desire to have the report of a class in the school in some particular subject which you find to be well taught, as, say, arithmetic, language, or history, and special progress in the mastery of the English by the pupils.

Fifth. I would like to have these blanks filled out during the next school month, and mailed to me without folding, at the end thereof.

Sixth. I can send you additional copies of these blanks to the extent of 1,000 additional sheets if you need them. Kindly make the requisition for them upon a separate slip of paper as soon as you see where they can be used to the best advantage.

I may add, in conclusion, that these papers will be bound and preserved as a part of the history of the educational growth of Porto Rico.

Yours, respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

DECEMBER 26, 1900.

*To the English Supervisors:*

SIRS: I am exceedingly anxious to organize some sort of sample training in elementary hygiene in the schools of Porto Rico, especially the problems that relate to domestic hygiene and personal habits of cleanliness and neatness and food.

Will you be kind enough to write me within the next two weeks your candid opinion as to what might properly be the scope of such work in the schools.

Please write me your complete mind in regard to the subject, and I shall esteem the same.

Yours, respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

JANUARY 1, 1901.

*To the English Supervisors:*

Please note the following statements:

First. I will furnish free of all expense to your district 100 first-class individual school desks for children, or any number less than 100, provided that the local board or boards in your district purchase an equal number and pay for them out of their own appropriations. It is not necessary that the local boards purchase the desks through this department. All I wish in the matter is that the desks shall be first class in every respect. This department is, however, willing to furnish the desks, if desired, at the lowest cash price direct from the factory, which price is about \$3.15 delivered in San Juan. This offer stands for sixty days. Please take the question up vigorously. Desks are here ready for delivery.

Second. This department stands ready to erect in your district a first-class one-room frame rural school, complete in every respect, and furnish it throughout, upon the following conditions:

(1) That the building be located near or in some village in your district where the children of the poor can conveniently attend and where the house itself, by means of its location, would be reasonably protected from vandals.

(2) That the building front upon some definitely defined public highway or street and not upon a trail which may be changed in location in the future.

(3) That the plat of ground upon which it stands embrace at least one-half an acre, and if possible an entire acre of good ground suitable for the cultivation of small vegetables and fruits, as it is the purpose to use these buildings as the basis of an extended system of agricultural education for Porto Rico.

(4) The ground above described must be deeded free of all encumbrances and without cost to the people of Porto Rico.

(5) You are authorized to make these facts known throughout your district at once, and to say that this department will consider the best proposition, and as soon as a good site is recommended by you to us we will visit it, and if satisfactory will begin work at once. The plans for this building will be ready on January 4, and a public competition for the erection of the buildings can be advertised as early as January 10, and building can begin by the first of February, provided this department is not delayed in the securing of a proper site. I therefore request that all reports relating to a suitable site shall reach this department not later than January 20, at which time I propose to begin this work, and I respectfully urge you to see that no delay arises to interfere with the working out of this plan. These houses ought to be occupied by the schools before the end of this school year.

Since this is the first attempt to build schoolhouses for the people of Porto Rico, let it be our pride and our honor to push this matter with all the zeal and spirit that should characterize a capable and efficient organization.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

JANUARY 3, 1901.

*To the English Supervisors:*

It is the wish of the disbursing department that you make a new requisition at once for the books and supplies that you will need for the next three months. Please hurry it on.

We have here 180 new flags, 4 by 6 feet, the gift of Lafayette Post, Grand Army of the Republic, of New York City. I want to place these upon all the new schools opened this year in Porto Rico, if possible, and then upon such other schools as you may think most in need of them. Because these flags are a gift, please make a separate requisition for the exact number you want and specify the schools upon which you desire to place them.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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JANUARY 11, 1901.

*To the English Supervisors:*

We mailed you to-day the blue prints showing the plan in detail of the proposed rural schools. As soon as printed all the necessary specifications and contracts will be hurried to you, in order that you may invite bids from local builders as soon as the building is located. Do not delay your report of suitable sites beyond the 15th. These blue prints should be carefully preserved by you in your office and shown to all interested persons, and when the contract is awarded they are to be returned to this office or handed to the successful bidder, as this office may direct.

Yours, respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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JANUARY 22, 1901.

*To the English supervisors.*

SIRS: Washington's birthday being a legal holiday, all schools will be closed on February 22. But it seems only right that on Thursday afternoon, February 21, some fitting exercises should be held in the schools to impress upon the children the noble traits and broad statesmanship of George Washington, and for that purpose I will inclose herewith a programme that may be suggestive, duplicates of which you may send to any teachers in your district.

Yours, very truly,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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JANUARY 26, 1901.

*To the English supervisors:*

(1) You will remember that all records of certificates in this office were destroyed on July 1. Frequent changes occur in the teaching force of this island, and it is barely possible that some teachers without legal certificates may be employed by local boards and certified to this office, in which case we would have no means of determining the right of such teacher to have a school. Upon your first visit to the schools satisfy yourselves absolutely that every teacher in your district has a legal certificate: and in case you find any who do not have, report them at once to this office and suspend them from teaching immediately.

(2) The blanks upon which you are to report absences of teachers from their schools, and the cause thereof, should be sent promptly each month to this office; but in each case where you note the absence of a teacher for any reason whatever, add on the same paper your recommendation as to whether or not the pay of that teacher should be deducted for that absence.



(3) When a teacher for any reason is absent from his school, see to it that no substitute is placed in charge for a day even unless that substitute holds a legal certificate; and where a teacher puts a substitute in his school who does not possess a legal certificate, count that day off in the pay of that teacher. Substitute teachers must in all cases be appointed by the local board by and with the approbation of the English supervisors.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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JANUARY 28, 1901.

*To the English supervisors.*

GENTLEMEN: Reports have come to me of teachers who are absent from school on the ground of sickness who are not sick. Unless you are perfectly satisfied that the teacher is really sick, I would recommend that you report here such absences, with recommendation from you that the salary be deducted for the days absent.

Information also reaches me that many rural teachers and some others are very irregular in their school hours, opening school late and closing school early. If you know of any such cases in your district, report them to this office and pay for such days will be deducted upon your recommendation.

If additional copies of the fourth and fifth readers in English are needed for your Washington's birthday exercises, send for them at once. We can furnish a limited number to those who first apply.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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FEBRUARY 6, 1901.

*To the English supervisors:*

The legislature passed, with few amendments, a school law prepared by this department and which goes into effect on the 25th day of March, which day is the opening of the spring term of the schools. Its provisions are decidedly different from those now in force, and I shall have copies printed and sent to you at the earliest possible date.

This letter is sent simply to inform you of the fact that the law is passed and that it goes into effect at the date named, in order that you may answer any questions that may arise concerning the same.

Yours, respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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FEBRUARY 7, 1901.

*To the English supervisors:*

I sent you two books recently, thinking they might be of use for Washington's birthday. Additional copies to the number of five or ten may be had on application.

You will also receive to-day packages of monthly report blanks to be used by the teachers in all the schools of the island. Each teacher should have each month as many blanks as he has pupils, and as we are now in the fifth month of the year the report for this year should begin at the fifth month, leaving the preceding months blank. Hurry these to the schools. More will reach you as fast as printed.

Respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

FEBRUARY 23, 1901.

*To the English Supervisors.*

SIRS: I am gratified for the many exercises in honor of Washington, so well carried out under your auspices. Please send me report of each meeting in your district.

I thank you, and ask you to convey my thanks to all teachers who performed their post so well. These exercises will more than any other agency aid in the speedy advance of these people to statehood.

Respectfully, yours,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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FEBRUARY 26, 1901.

*To the English Supervisors.*

DEAR SIRS: In order that we may define the duties of the English supervisors in some intelligible way, will you please answer in detail the following questions at the earliest possible moment:

- (1) What things should the supervisor within himself have the power to do?
- (2) What things should he not have the power to do?
- (3) What things should be left to his discretion, subject to reference and approval by the department of education?

Very respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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FEBRUARY 28, 1901.

*To the English Supervisors.*

DEAR SIRS: I am planning to secure you a proper office outfit. The cost is the only barrier.

Please give me at once a statement of what you consider a fair list of needed office supplies for the proper performance of your duties.

Very respectfully,

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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SAN JUAN, P. R., March 1, 1901.

*To the English Supervisors.*

SIRS: I am anxious to have your opinion as to the need of an English spelling book for our schools.

Also your suggestions as to any other addition to the present course of study.

We can send you slates at once if needed.

Respectfully

M. G. BRUMBAUGH,  
*Commissioner of Education.*

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SAN JUAN, P. R., March 5, 1901.

*To the English Supervisors.*

GENTLEMEN: Note the following and so advise your teachers:

“Hon. M. G. BRUMBAUGH, *Commissioner of Education.*

“SIR: In reply to the letter of Mr. Robbins, of Rio Piedras, dated March 3, on the subject of vaccination, I beg to say that it would be perfectly proper that any

teacher should personally satisfy himself that the children were vaccinated, and in any doubtful case refer the matter to the public vaccinator. It is unfortunately true that in a large number of cases the operation has been done in a careless and imperfect manner, and that very many have not only not been vaccinated at all, but have been given certificates without being vaccinated. The board does not recognize as successful a vaccination in a child which has not produced two good scars. As regards the matter of payment for vaccination, any charge made by medical officials is illegal and should be reported to the board, as vaccination is free to all who demand it from the proper source. The indexing of the vaccination records not yet being complete, it will not be possible to furnish the pupils with copies of the former certificates, and I think that it will be advisable that the 'medico titular' give certificates to all persons of whose vaccination he is assured.

"Very respectfully,

"WM. FAWCETT SMITH, M. D.,  
"Secretary Superior Board of Health, Porto Rico."

Respectfully,

M. G. BRUMBAUGH,  
Commissioner of Education.

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MARCH 21, 1901.

*To the English Supervisors.*

GENTLEMEN: I have been able to secure admission to the Indian training school at Carlisle, Pa., for a number of worthy young men and women between the ages of 14 and 18. If you know of any first-class young people from your district who would want to take an industrial training and who could pay their own way to New York, I would be glad to have you recommend them to me within the next twenty days. They will be met at New York and taken without cost to Carlisle, where they will be housed, fed and clothed, and educated free for an indefinite number of years, depending wholly upon themselves. I would like to have you submit the name of one, and if you have exceptionally good people in mind, two names. Bear in mind that these people, if they go in April, have a three months' summer vacation in which to provide for themselves, and perhaps it would be better, all things considered, if they were now selected, urged to study English here, and enter Carlisle in September.

Please give this matter your immediate attention.

Respectfully, yours,

M. G. BRUMBAUGH,  
Commissioner of Education.

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MARCH 22, 1901.

*To the English supervisors.*

GENTLEMEN: Some of you retained the unused examination questions of the last examination. Some returned them. Others had no examination. I am therefore sending out to you to-day all the unused sets of questions with request that you distribute them among all young people who are thinking of becoming teachers in the island, and explain it to them, as you hand them out, that this is an approximate idea of what the examinations may be expected to be in the future. You may also say that the next examination will be held about June 1, and that a printed circular or other announcement will soon be issued giving considerable information as to that examination.

Respectfully, yours,

M. G. BRUMBAUGH,  
Commissioner of Education.

SAMPLE BLANKS USED IN THE SYSTEM OF EDUCATION IN PORTO RICO.

[Form T.]

DEPARTMENT EDUCATION OF PORTO RICO,  
OFFICE OF THE COMMISSIONER,  
*San Juan, P. R., March 1, 1901.*

CIRCULAR OF INFORMATION.

In answer to repeated inquiries, I beg to state the following general facts relating to teachers in the island of Porto Rico:

Teachers must be graduates of accredited colleges, normal schools, or high schools, or they must have had a successful experience as teachers under a high-grade certificate. Such teachers are licensed here without examination. The salary of teachers of English is by law not less than \$40 and not more than \$60 per month. The location of the teacher is a factor in the salary. The term is for nine months, beginning September 30, 1901. In addition to salary, teachers are given by the school board an allowance for house rent in no case less than \$6 and in no case more than \$15 per month. Through the courtesy of the United States Government, it is likely that teachers will be transported from New York to San Juan free. Requests for such transportation can be issued only by the commissioner of education.

Teachers of English are assigned usually to the primary grade or to special English teaching through the grades, or both, as may seem best. As a rule sensible teachers are most cordially welcomed and duly appreciated. The people want English taught in the schools.

If you contemplate coming here and are willing to devote your entire energy to the work and to adapt yourself to the conditions of these people, make formal application at once, stating your age, your education, place and time of graduation, experience as a teacher, and your knowledge of Spanish. Inclose also your photograph with your name and the date on which it was taken written thereon and letters of indorsement from school officials.

Address ASSISTANT COMMISSIONER OF EDUCATION, *San Juan, Porto Rico*

*Public schools of Porto Rico.*

Pupil's work in \_\_\_\_\_, \_\_\_\_\_ school, \_\_\_\_\_ district; \_\_\_\_\_, teacher;  
\_\_\_\_\_, pupil; age, \_\_\_\_\_.

[Form Ks.]

DEPARTMENT OF EDUCATION OF PORTO RICO,  
OFICINA DE LA JUNTA ESCOLAR,  
*Municipalidad de \_\_\_\_\_, 190—.*

Al Hon. COMISIONADO DE INSTRUCCIÓN.

SEÑOR: La junta escolar de \_\_\_\_\_ ha tenido á bien designar, para tomar á su cargo las escuelas de nuestro distrito en la forma que á continuación se expresa, á los maestros siguientes:

No.	Nombre.	Dirección.	Clase de certificado.	Grado que tendra á su cargo.

Por acuerdo de la junta, tomado en la sesión celebrada el día \_\_\_\_\_, 190—.

*Secretario.*

[Form S.]

*Report on partial services due to resignations and election of new teachers.**To the Commissioner of Education.*

SIR: I respectfully report the following changes in the teaching force of my district for the school month beginning ——— and ending ———, and recommend payment as follows:

Name of teacher.	Taught from—	Until—	Total days.	Remarks.

\_\_\_\_\_,  
Supervisor.

[Form P.]

DEPARTMENT OF EDUCATION OF PORTO RICO,  
OFFICE OF THE COMMISSIONER,  
*San Juan, February 20, 1901.*

*To Supervisors, Teachers, and School Directors:*

I desire to call your attention to the following provisions of General Order 170, series 1899:

“SECTION 21. No person, teacher, or scholar who has not had smallpox shall become a member of any school until vaccinated, and until he or she shall show to the principal of the school a certificate of successful vaccination. Principals of schools are required to demand certificates of vaccination from their pupils.

“SECTION 22. The school directors, or other persons in charge of schools, are required to demand certificates of vaccination of all teachers who have not had smallpox before granting them appointments to teach.”

The superior board of health has this day pointed out the need of immediate attention to these mandatory statutes, and I urge immediate compliance in every respect therewith that no outbreak of epidemic disease may be in any case due to neglect on the part of any school officers.

Respectfully, yours,

M. C. BRUMBAUGH,  
*Commissioner of Education.*

[Form P. S.]

DEPARTMENT OF EDUCATION OF PORTO RICO,  
OFFICE OF THE COMMISSIONER,  
*San Juan, Febrero 20 de 1901.*

*A los inspectores, maestros, y autoridades escolares:*

Me permito llamar la atención de Vds. hácia las siguientes disposiciones de la Orden General, No. 170, série de 1899:

SECCIÓN 21.—“Nadie, ya fuere maestro ó discípulo, que no hubiese pasado viruela, podrá ser miembro de ninguna escuela pública, mientras no se vacune ó pueda presentar al director de la escuela un certificado de haber sido vacunado

con buen éxito. A todo director de escuela se le requiere que exija á sus alumnos un certificado de vacunación."

SECCIÓN 22.—"Los directores de escuelas ú otras personas encargadas de éstas, deberán exigir certificados de vacunación á todos los profesores que no hubiesen pasado viruelas, antes de otorgarles nombramientos para enseñar."

La junta superior de sanidad, con esta fecha encarece la necesidad de prestar atención inmediata á dichas disposiciones, y yo deseo insistir en ello, pues es para nosotros de capital interés que inmediatamente se cumpla con las prescripciones de dicha orden con objeto de prevenir el desarrollo de una epidemia, y para que, si por desgracia esta se desarrolla, no pueda decirse nunca que fué debida á negligencia por parte de aquellos que á su cargo tienen las escuelas públicas.

De V. atentamente,

M. G. BRUMBAUGH,  
*Comisionado de Instrucción.*

Report of ———, supervisor in charge of examination at ———, held ———, 190—.

[Check all books received of each applicant and forward this with all books to department as soon as examination is over.]

No.	Names.	Kind of certificate.	Spanish lan-	English lan-	Geography.	United States history.	Theory of teaching.	Arithmetic.	Algebra.	Geometry.			Remarks.
			guage.	guage.									

I certify that this is a true report of the above-named examination.

To the COMMISSIONER OF EDUCATION,

*San Juan, P. R.*

SIR: I have the honor to report the following-named teachers absent from their duties during the month of ———, in the schools, and for the reasons appearing opposite their names:

Name.	School.	Number of days.	Cause of absence.

\_\_\_\_\_,  
*English Superior.*

## DEPARTMENT OF EDUCATION OF PORTO RICO.

Municipality } \_\_\_\_\_ School } \_\_\_\_\_ Date } \_\_\_\_\_  
 Municipio de } \_\_\_\_\_ Escuela } \_\_\_\_\_ Fecha } \_\_\_\_\_

I have this day received from the commissioner of education of Porto Rico schoolbooks and supplies as specified within, for the proper care and return of which I am personally responsible.

I further agree to observe and abide by the following rules:

He recibido en esta fecha del Sr. comisionado de educación de Puerto Rico, los libros de escuela y utensilios detallados á continuación, por cuyo debido cuidado y devolución yo soy personalmente responsable.

Me obligo además á observar y cumplir las siguientes reglas:

Signed } \_\_\_\_\_  
 Firmado }

## RULES.

## REGLAMENTO.

1. Books must not be taken from the schoolroom, except at personal risk of teachers.

2. Books should be distributed to pupils each morning and collected at the close of the school day.

3. Books must be kept in locked case when not in use.

4. Books must be returned to supervisors at close of school term or school year.

Remember that schoolbooks and supplies are government property, not municipal or private property, and that you are held personally accountable for their proper care in the same way that other officials are held responsible for property intrusted to them, and any losses due to your negligence or failure to observe these rules will be made good from your salaries.

1. Los libros no deben salir de la escuela, sino bajo la responsabilidad del maestro.

2. Los libros se distribuirán á los discípulos cada mañana y serán recogidos al terminar el día escolar.

3. Los libros deben ser guardados en un armario, bajo llaves cuando no se hallen en uso.

4. Los libros deben ser devueltos al inspector al concluirse el término ó año escolar.

Téngase presente que los libros y material de las escuelas son propiedad del gobierno y no del municipio, ni de particulares, y que los maestros son personalmente responsables de su conservación, al igual que cualquier oficial lo es de las propiedades que se le confien. Toda pérdida debida á negligencia ó falta de observancia de estas reglas, el sueldo del maestro responderá á ellas.

Name of book or article.	Number received.	Condition when received.	Remarks.
Vertical-script reading chart .....			
Standard First Reader .....			
Standard Second Reader .....			
Standard Third Reader .....			
Tarbell's Lessons in Language .....			
Riverside Primer and Reader .....			
Song Book for School and Home .....			
Carta Española, por McGuffey .....			
Libro Primero de Lectura .....			
Libro Segundo de Lectura .....			
Libro Tercero de Lectura .....			
Primeros Peldaños en Literatura .....			
Geografía Elemental, por Frye .....			
Geografía Superior, por Frye .....			
Lecciones en Lenguaje (Español-Inglés) .....			
Aritmética Elemental, por Wentworth .....			
Los Primeros Pasos en Castellano, por Juncos .....			

Name of book or article.	Number received.	Condition when received.	Remarks.
Nociones de Historia de los Estados Unidos.....			
Cartilla Ilustrada.....			
El Lector Moderno No. 1.....			
El Lector Moderno No. 2.....			
Guía para Maestros, por Sarah Arnold.....			
Dirección de las Escuelas, por Baldwin.....			
Life of Washington.....			
Life of Columbus.....			
School record books.....			
Map of the United States.....			
Map of Porto Rico.....			
Copy books.....			
Slates, cases, 10 dozen.....			
School practice paper, tablets.....			
Pencil tablets.....			
Crayons, white, boxes 144.....			
Crayons, colored, boxes 144.....			
Slate pencils, boxes 100.....			
Lead pencils, boxes 144.....			
Rubber erasers, boxes 80.....			
Rulers, dozen.....			
Blackboard cloth, rolls.....			
Blackboard erasers, boxes 12.....			
Penholders, boxes 144.....			
Ink, boxes, 3 dozen bottles.....			
Pens, boxes 144.....			

*Requisition for text-books.*

DEPARTMENT OF EDUCATION OF PORTO RICO, ———, 1900.

To the COMMISSIONER OF EDUCATION, *San Juan, P. R.*

SIR: Please cause to be shipped to me the following specified books for use in the public schools of this district:

Name of book.	Number copies required.	Name of book.	Number copies required.
Vertical Script Reading Chart.....		Los Primeros Pasos en Castellano, por Juncos.....	
Standard First Reader.....		Historia de los Estados Unidos, por McMaster.....	
Standard Second Reader.....		Cartilla Ilustrada.....	
Standard Third Reader.....		El Lector Moderno No. 1.....	
Tarbell's Lessons in Language.....		El Lector Moderno No. 2.....	
Riverside Primer and Reader.....		Guía para Maestros, por Sarah Arnold.....	
Song Book for School and Home.....		Dirección de las Escuelas, por Baldwin.....	
Carta Española, por McGuffey.....		Life of Washington.....	
Libro Primero de Lectura.....		Life of Columbus.....	
Libro Segundo de Lectura.....		Standard Fourth Reader.....	
Libro Tercero de Lectura.....		Standard Fifth Reader.....	
Primeros Peldaños en Literatura.....			
Geografía Elemental, por Frye.....			
Geografía Superior, por Frye.....			
Lecciones en Lenguaje (Español-Inglés).....			
Aritmetica Elemental, por Wentworth.....			

—————,  
*English Supervisor.*

SAN JUAN, PORTO RICO,  
—————, 1900.

The disbursing officer is directed to honor the above requisition.

—————,  
*Commissioner of Education.*

Shipped ———, 1900.

Via ———.

—————,  
*Shipping and Supply Clerk.*



*Requisition for school supplies.*

DEPARTMENT OF EDUCATION OF PORTO RICO, ———, 1900.

*To the Commissioner of Education, San Juan, P. R.*

SIR: Please cause to be shipped to me the following specified books for use in the public schools of this district:

Name of article.	Quantity required.	Name of article.	Quantity required.
School record books .....	.....	Slate pencils, boxes 100 .....	.....
Map of the United States .....	.....	Lead pencils, boxes 144 .....	.....
Map of Porto Rico .....	.....	Rubber erasers, boxes 80 .....	.....
Copy books .....	.....	Rulers, dozen .....	.....
Slates, cases, 10 dozen .....	.....	Blackboard cloth, rolls .....	.....
School practice paper, tablets .....	.....	Blackboard erasers, boxes 12 .....	.....
Pencil tablets .....	.....	Penholders, boxes 144 .....	.....
Crayons, white, boxes 144 .....	.....	Ink, boxes, 3 dozen bottles .....	.....
Crayons, colored, boxes 144 .....	.....	Pens, boxes 144 .....	.....

—————, *English Supervisor.*

SAN JUAN, P. R., ———, 1900.

The disbursing officer is directed to honor the above requisition.

—————,  
*Commissioner of Education.*

Shipped ———, 1900.

Via ———.

—————,  
*Shipping and Supply Clerk.*

DEPARTMENT OF EDUCATION OF PORTO RICO,

OFFICE OF THE COMMISSIONER,

*San Juan, Noviembre, 27 de 1900.*

A LOS MAESTROS DE PUERTO RICO:

Varios son los maestros que han firmado dos contratos en distintos lugares y dejado las escuelas que al principio desempeñaban, sin el consentimiento de la Junta Escolar ni la aprobación del Inspector de Escuelas ni de este Departamento. A detener la marcha incorrecta por aquellos iniciada obedeció nuestra Circular 6-B., que publicamos en el No. 257 de la "Gaceta Oficial," correspondiente al día 2 del mes en curso.

Además de pagar los sueldos de todos los maestros empleados en las Escuelas públicas de Puerto Rico, la ley exige á este Departamento el inspeccionar la educación de esta Isla, por lo cual pusimos en conocimiento de V., con la antelación necesaria, que en lo sucesivo exigiremos al maestro que firme un contrato con alguna Junta Escolar el más exacto cumplimiento de las condiciones estipuladas, á menos que de ellas no le releve la misma Junta que le contrató, de acuerdo con el Inspector del Distrito correspondiente y el Comisionado de Instrucción. En adelante, sólo cuando para ello haya razón suficiente, será aprobada la rescisión de un contrato.

De V. con la mayor consideración,

M. G. BRUMBAUGH,  
*Comisionado de Instrucción.*

[Form F.]

*Monthly report (for daily use).*Municipality ———; district ———; school ———; grade ———; teacher ———;  
supervisor ———.

For month ending ———, 190—.

1. Total enrollment of pupils .....
2. Total attendance for the month .....
3. Total number of days taught .....
4. Average daily attendance .....

## ABSTRACT OF REMARKS.

[Page 1.]

*Monthly report.*

—— municipality; —— school; —— grade; for month ending ——, 190—,  
——, teacher.

TO TEACHERS: Teachers will not write on this page. They will fill out the page headed "Teacher's report" immediately after the close of the school month. The page headed "Supervisor's report" the supervisor only will fill out, and he shall do this in the school, that the teacher may have a copy of the same if he desires to have it. Teachers are advised to retain copies of all monthly reports, as these may be of value in securing a school in subsequent years. In filling out the "Progress table" teachers will enter record of all the classes and grades actually existing in their schools and leave all other spaces blank. Under no circumstances is this report to be mailed or sent to the supervisor or to the department of education. It is to be given to the supervisor upon his regular visit to the school. He will verify the report of the teacher, enter his own report in the presence of the teacher, allow the teacher to retain a copy, if desired, and forward this report to the commissioner of education.

On the last page the teacher and the supervisor may add such additional remarks as may be thought advisable and helpful in the improvement of the school. It is, of course, impossible to measure progress by pages covered, but the teacher will note the pages and the supervisor will report on page 3 as to the character of the work within the limits so defined.

[Page 2.]

## TEACHER'S REPORT.

For month ending ——, 190—.

Teacher, ——; age, ——; experience, ——; certificate, ——; where taught school last year, ——; municipality, ——; school, ——; grade, ——.

## ENROLLMENT.

Total enrollment at end of month, ——; number of pupils admitted during present month, ——; number of pupils that left during present month, ——; total attendance in days, ——; average attendance in days, ——; average daily attendance, ——; number of days taught, ——.

## PROGRESS TABLE.

Number of pupils studying and pages covered in—

Spanish	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....
English	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....
Arithmetic	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....
Geography	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....
History	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....
Grammar	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....
Writing	{ 1st grade, ..... ; 2d, ..... ; 3d, ..... ; 4th, .....
	{ Page ..... to ..... ; p. .... to ..... ; p. .... to ..... ; p. .... to .....

Books used, ——.

## EXPLANATIONS AND REMARKS.

[Page 3.]

## SUPERVISOR'S REPORT.

For month ending ———, 190—.

Municipality, ———; school, ———; grade, ———; supervisor, ———; teacher, ———.

## STATISTICS.

Date of last visit, ———.

Date of present visit, ———.

Number of hours in school, ———.

Number of classes examined, ———.

Attendance as per record book, ———.

Actual attendance by count, ———.

## REMARKS.

The remarks of the supervisor shall cover at least the following points: Enrollment, progress, order, method, cleanliness, neatness, sanitary arrangements, condition of room, furniture, equipment, and results of inspection.

[Page 4.]

## SUPPLEMENTARY REPORT.

The teacher and the supervisor may here note any additional matters which they may wish brought to the attention of the department.

[Page 1.]

(Modelo en español del informe mensual del maestro. Cada maestro debe conservar este modelo en la escuela.)

## INFORME MENSUAL.

Municipalidad, ———; escuela, ———; grado, ———; mes escolar que termina el ———, 190—.

Maestro, ———.

A LOS MAESTROS: En esta página no deben escribir nada los maestros.

A ellos corresponde llenar, tan pronto como termine el mes escolar, la página que lleva por encabezamiento "Informe del maestro." La titulada "Informe del inspector" sólo por este debe ser llenada, debiendo hacerlo en la escuela para que el maestro pueda conservar copia del mismo si así lo desea. Aconsejamos á los maestros el conservar copias de todos los informes mensuales, pues estos pueden serles de valor para conseguir una escuela en los años subsiguientes. Al llenar el "Cuadro de adelanto," los maestros deberán anotar en él el progreso hecho en todas las clases y grados que en aquél tiempo tengan á su cargo y dejar en blanco los demás espacios. De ningún modo este informe será remitido por correo ó enviado por medio de tercera persona al inspector ó al departamento de instrucción. Este informe ha de ser entregado precisamente al inspector al girar su visita á la escuela. Este verá si el informe del maestro está en propia forma; llenará la página que le corresponde con el suyo, en presencia del maestro; permitirá á este el conservar copia del informe que acaba de escribir, si así lo pide, y dirigirá este pliego al comisionado de instrucción.

En la última página, tanto el maestro como el inspector pueden añadir aquellas notas ú observaciones que juzguen convenientes ó crean han de ser beneficiosas para el adelanto de la escuela. Imposible es, naturalmente, medir el progreso de los niños por las páginas que han estudiado; pero el maestro señalará estas páginas y el inspector informará, en la tercera de este pliego, acerca del carácter del trabajo hecho dentro de los límites comprendidos en las páginas estudiadas.

[Page 2.]

#### INFORME DEL MAESTRO.

Mes escolar que termina el ———, 190—.

Maestro, ———; edad, ———; años de práctica, ———; clase de certificado, ———; dónde enseñó el año anterior, ———; municipalidad, ———; escuela, ———; grado, ———.

#### NÚMERO DE MATRICULADOS.

Total de matriculados al terminar el mes, ———; número de alumnos que ingresaron durante el mes, ———; número de alumnos que dejaron la escuela durante el mes, ———; asistencia total mensual, ———; promedio de asistencia mensual, ———; promedio de asistencia diaria, ———; número de días en que el maestro enseñó, ———.

#### CUADRO DE ADELANTO.

Número de niños que están estudiando y páginas que han pasado en—

Español	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.
Inglés	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.
Aritmética	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.
Geografía	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.
Historia	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.
Gramática	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.
Escritura	{ 1er grado, ———. 2do, ———. 3ro, ———. 4to, ———.
	{ Pág. — á —. Pág. — á —. Pág. — á —. Pág. — á —.

Libros usados, ———.

#### EXPLICACIONES Y OBSERVACIONES.

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[Page 3.]

#### INFORME DEL INSPECTOR.

Mes escolar que termina el ———, 190—.

Municipalidad, ———; escuela, ———; grado, ———; inspector, ———; maestro, ———.

#### ESTADÍSTICA.

Fecha de la última visita á la escuela, ———; fecha de la actual, ———; número de horas en la escuela, ———; número de clases examinadas, ———; asistencia según el “Libro registro,” ———; asistencia actual (No. de niños presentes), ———.

## OBSERVACIONES.

Las observaciones del inspector abarcarán por lo menos los puntos siguientes: Matricula, progreso, orden, método, limpieza, condiciones sanitarias, condición del salón, mobiliario, material y resultados de la inspección.

[Page 4.]

## INFORME SUPLEMENTARIO.

El maestro y el inspector pueden añadir y tratar aquí de cualquier otro asunto hacia el cual deseen llamar la atención del departamento.

[Front.]

[Back.]

SAN JUAN GRADED AND HIGH  
SCHOOL.

\_\_\_\_\_, Teacher.

*Honor and shame from no condition rise;  
Act well your part, there all the honor lies.*

The parent or guardian is respectfully requested to examine and sign this report each month and cause its return to the teacher. It is hoped that this examination will be assiduously performed, and that parents will cooperate with the teacher in all efforts made for the improvement of the school.

REPORT EXPLAINED.—100 signifies excellent; 90, very good; 75, ordinary; 70, unsatisfactory; 60, very unsatisfactory.

SIGNATURE OF PARENT OR  
GUARDIAN.

1st mo .....  
2d mo .....  
3d mo .....  
4th mo .....  
5th mo .....  
6th mo .....  
7th mo .....  
8th mo .....  
9th mo .....

Term av	9th	8th	7th	6th	5th	4th	3d	2d	1st month	Session of _____
										Spelling.
										Reading.
										Penmanship.
										W. Arithmetic.
										M. Arithmetic.
										Grammar.
										Geography.
										History.
										Physiology.
										Drawing.
										Composition.
										Algebra.
										Literature.
										Neatness.
										Deportment.
										Times tardy.
										Days absent.

Report of \_\_\_\_\_, Grade \_\_\_\_\_.

*Informe mensual del progreso, conducta y asistencia de ———, alumno ——— de la escuela de ———.*

Meses escolares.	Language español.	Language Inglés.	Lectura.	Escritura.	Aritmética.	Historia de los E. U. de A.	Geografía.	Gramática.			Asistencia.	Conducta.	Firma de los padres ó encargados.
1er mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
9º mes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

Este informe debe llenarse cuidadosamente por el Maestro á la terminación del mes escolar poniendo en cada materia la calificación que haya obtenido el alumno, para lo cual tomará el 100 por ciento como la más perfecta, en cada una de ellas. Hecho esto deberá enviarlo á la casa del alumno para que el padre ó encargado de este lo firme y después lo devuelva al Maestro, quien lo conservará en su poder, volviendo á hacer lo mismo al final de cada uno de los meses escolares.

#### PROSPECTO DE LA ESCUELA NORMAL EN FAJARDO.

##### SITUACIÓN.

Fajardo es una población de cerca de 2,000 habitantes y está situada en la extremidad noroeste de la isla.

El lugar es un hermosísimo valle que mira hácia el mar, estando rodeado por los otros lados de grandes y pintorescas montañas. Es uno de los lugares más saludables en Puerto Rico.

Las aires son frescos y puros y la temperatura jamás es excesiva. Las condiciones de salubridad son buenas, tan buenas como pueden encontrarse en cualquier parte de la isla. Los caminos están en magnífico estado y muchas veces son frecuentados por bíciclistas, pudiéndose hacer el viaje hasta San Juan en bicicleta. Durante el año, las lluvias, aunque frecuentes, no son excesivas. La comunicación con otros puntos de la costa es fácil pues la Compañía de Vapores de New York y Puerto Rico recorren la isla al rededor semanalmente.

Entre Fajardo y Humacao existe un excelente camino carretero y el carro del correo hace viajes diariamente de ida y vuelta á San Juan, recorriendo en la mayor parte del viaje, el camino militar que se encuentra en muy buen estado y excelentes condiciones.

##### OBJETO.

El objeto del establecimiento de la escuela normal es el ofrecer á la juventud puertorriqueña de ambos sexos, la oportunidad de obtener una completa y práctica educación en la ciencia y arte de la enseñanza, preparando de un modo competente y satisfactorio los futuros maestros de la isla. Al terminar los estudios de reglamento y ser en ellos aprobados los alumnos obtendrán un diploma que les autorizará para enseñar en las escuelas públicas de Puerto Rico sin necesidad de sufrir nuevo examen.

## CLASES.

Las clases en el departamento normal están especialmente arregladas para llenar los requisitos de los maestros que actualmente tienen sus certificados próximos á expirar, así como de los maestros en perspectiva, que no han pasado todavía el examen necesario.

## NECESIDAD DE MAESTROS.

La demanda de maestros constantemente aumenta. Actualmente hay muchas vacantes, las que no pueden llenarse por falta de maestros competentes.

Los Puertorriqueños deben convencerse de que á ménos que los hijos del país se preparen para el magisterio, habrá necesidad de traer maestros de otros lugares. A los hijos del país se les dará siempre la preferencia cuando se les encuentren aptos, pero como los métodos escolares adelantan diariamente el maestro de la isla debe también estudiar para poder seguir ese progreso.

El desarrollo del sistema escolar de Puerto Rico no debe retardarse, sólo porque algunos de los maestros, hijos del país, rehusan aceptar las ventajas y oportunidades que hoy se les ofrece.

La intención del departamento de educación es ayudar en lo futuro á los alumnos graduados de la escuela normal á obtener colocación en las escuelas públicas.

## AYUDA PARA LOS QUE DESEEN ENTRAR Á COLEGIOS.

Además de las clases normales arregladas para el beneficio de los maestros la escuela en Fajardo ofrece excelentes ventajas á los que desean obtener un curso de colegio en los Estados Unidos. Las ofertas hechas á la juventud de Puerto Rico por conducto del departamento de educación por algunos de los principales colegios y universidades de los Estados Unidos, piden y aconsejan que los alumnos obtengan aquí una preparación en la enseñanza de inglés, la cual pondrá al alumno en situación de poder pasar el examen preliminar que requieren aquellos establecimientos. Con este fin hemos preparado un plan de estudios, de modo que los padres de familia puedan proporcionar ahora á sus hijos la preparación necesaria sin tener que mandarlos á larga distancia durante los primeros años en que el joven necesita los cuidados paternos. Los padres pueden enviar á sus hijos ó hijas á la escuela normal en Fajardo; personalmente arreglar habitación cómoda para aquellos y visitarlos cuando gusten, así como vigilar los progresos de su educación. Las jóvenes pueden colocarse en casa de familias donde recibirán las atenciones y cuidados posibles y los jóvenes encontrarán la sociedad de Americanos educados lo que les servirá mucho para cuando se encuentren en país donde el idioma y costumbres son nuevos para ellos.

## NO HAY REQUISITOS PARA ENTRAR.

Debido á que hay una infinidad de jóvenes inteligentes en Puerto Rico quienes no han tenido la oportunidad de prepararse para entrar y sostener un examen; en el presente no habrá necesidad de que los alumnos se examinen para poder entrar en la escuela normal de Fajardo.

Se recibirán con mucho gusto á los alumnos que sólo hablen español. No habra limite de edad, y como un favor especial, el gobierno ha ofrecido libros é instrucción gratis á los que entren. Así, que el alumno no tiene más gastos que los que necesita para vivir; siendo este gasto nominal y que no excede de \$10.00 por mes ó cuando mucho de \$100.00 anuales.

## CLASES EN INGLÉS.

En la actualidad hay cuatro clases en inglés en la escuela, y se formarán otras nuevas para acomodar á los nuevos alumnos que entren, para que así la ignorancia del idioma inglés no sea una dificultad para el alumno que quiera entrar. A con-

tinuación añadimos el plan de estudios que será seguido en la escuela normal de Fajardo.

Trabajo profesional, direccion y manejo de escuelas, psicología, español é inglés, matemáticas, física, biología, geografía, fisiología, química, música, dibujo, etc.

Puede verse que el plan de estudios es competente y llena las necesidades más importantes de un maestro competente. Las lecciones de pedagogía serán diarias.

El año se divide en dos términos. El 1º empezó Oct. 1º y acabará Feb. 8 de 1901. El segundo término empieza Feb. 11 y acaba 18 semanas después, dando una semana de vacaciones (semana de Pascua).

Sí es posible, los alumnos que deseen entrar deben de hacerlo antes de Feb. 11.

Se harán todos los esfuerzos posibles por colocar á los alumnos en aptitud para la profesion de maestros ó bien para que puedan tomar la oferta tan liberal hecha por los colegios del norte.

Todas las comunicaciones deben ser dirigidas al

PRINCIPAL DE LA ESCUELA NORMAL, *Fajardo*.

#### TEACHER'S CERTIFICATE.

No. ———.

To ———.

1. English language ..
2. Spanish language ..
3. Arithmetic ..
4. Geography ..
5. History United States ..
6. Theory of teaching ..
7. Algebra ..
8. Geometry ..
9. Reading ..
10. Writing ..
11. Spelling ..
12. Hygiene ..
13. General history ..
14. Civics ..
15. ....
16. ....

Kind of certificate ..

Issued at San Juan, ———,

19—.

#### DEPARTMENT OF EDUCATION, PORTO RICO.

##### TEACHER'S CERTIFICATE.

This certifies that ———, a person of good moral character, having passed an examination in the following branches with the annexed results, is a legally qualified teacher of Porto Rico, holding the grade of ——— teacher, subject to the provisions of the school laws, for a term of ——— years from date:

English language .....	Geometry .....
Spanish language .....	Reading .....
Arithmetic .....	Writing .....
Geography .....	Spelling .....
History United States .....	Hygiene .....
Theory of teaching .....	General history .....
Algebra .....	Civics .....

San Juan, Porto Rico, ——— 19—.

\_\_\_\_\_,  
*Commissioner of Education.*

\_\_\_\_\_,  
*Secretary of the Department of Education.*

\_\_\_\_\_,  
*Signature of Holder.*

Number ———.

## CHAPTER VII.

### REPORT OF THE DIRECTOR OF CHARITIES.

#### OFFICE OF DIRECTOR OF CHARITIES,

*San Juan, P. R., March 1, 1901.*

SIR: I have the honor to submit a report for the board of charities of Porto Rico from May 1, 1900, to February 28, 1901, upon which date the board was abolished by law.

Paragraph "g" of General Orders, No. 102, issued April 30, 1900,



by the commanding general of the Department of Porto Rico, appointed a board of charities to succeed the board of the military government, consisting of the following members:

Mr. Francis Dumaresq, the assistant commissioner of education, Rev. J. de J. Nin, Mr. Andrés Crosas, Dr. José Marxauch Echevarria, and Mr. B. H. Osterhoudt, secretary and treasurer.

On May 9, 1900, this board was invited to be present at the final meeting of the military board, and after its adjournment held the first meeting of the new board for organization. Mr. Dumaresq was absent in the United States, and the assistant commissioner of education had not as yet been appointed. All other members being present, the meeting was called to order by the secretary, and Mr. Andrés Crosas was unanimously elected president, and proceeded to appoint committees, as follows:

*Executive committee.*—The president, Mr. Dumaresq, and the secretary.

*Committee on leper and insane asylums.*—Dr. Marxauch.

*Committee on boys' charity school.*—The assistant commissioner of education and Rev. J. de J. Nin.

*Committee on girls' charity school.*—Mr. Dumaresq and Rev. J. de J. Nin.

It was voted to ask the ladies' visiting committee, appointed under the military board, and consisting of Mrs. George W. Davis, Mrs. José Lugo Viña, and Mrs. Modesta Gambaro de Quiñones, to continue to serve in that capacity, and they subsequently kindly consented to act.

On May 10, 1900, Mr. Manuel C. Roman was appointed by the governor as an honorary member of the board in an advisory capacity.

On September 20 Mr. S. B. Heckman attended his first meeting as assistant commissioner of education.

#### CHARITY SCHOOLS.

At subsequent meetings the question of the urgent necessity for improvement and repairs in the sanitary condition of the institutions under the control of this board was discussed, and it was decided to send the following letter to the governor on the subject:

SAN JUAN, P. R., June 27, 1900.

SIR: I have the honor to call your attention to the very unsanitary condition of the plumbing left over from the Spanish régime at both the boys' and girls' charity schools at Santurce, and earnestly request that the bureau of public works be instructed to submit estimate of the cost of the much-needed changes and authorized to make same.

Very respectfully,

ANDRÉS CROSAS,

*President Board of Charities of Porto Rico.*

THE GOVERNOR OF PORTO RICO.

(Through the commissioner of interior.)

After thorough inspection by the bureau of public works, it was found that very extensive alterations were needed, such as new water-

closets, baths, laundry plant, lavatories, and, in fact, an entire change in sewerage. The primitive affairs devoted to these purposes were in wretched condition and a menace to health and decency. It was estimated that these changes necessitated an expenditure of \$2,276 at the girls' school, and \$2,872 at the boys' school. This expenditure was approved by the governor and work began at once.

There were many unavoidable delays, however, as material had to be brought from the United States, and the work is only just reaching completion; but when completed will place the two institutions in excellent shape for the purpose intended and is a long step in the right direction for making these buildings model institutions.

When these schools in January, 1900, were moved to Santurce from the Beneficencia building, where the children were practically incarcerated for want of ground space, it was proposed to place them on a semimilitary basis, and a competent enlisted man from the Army was detailed to supervise the military instruction at the boys' school. A uniform for both boys and girls was designed and the material purchased. The uniforms for the boys were cut out by the tailor in charge of that department at the boys' school, with the assistance of the inmates, and sewed at the Woman's Aid Society. This uniform makes a good appearance, is very serviceable, and costs, complete—cap, blouse, trousers, shirt, belt, and stockings—about \$1 each. To make the event memorable as well as the date, the boys were first put in uniform on July 4, 1900, a military drill given, at which were present the members of the board, the honorable commissioner of interior, and several others, all of whom expressed approval of what had been accomplished. The girls' uniforms, also sewed at the Woman's Aid Society, were not completed till later, but on the 9th of August, 1900, similar exercises were held at this school with satisfactory results. It has been shown that this military training and uniform has added greatly to the disciplinary government as well as to the appearance of these inmates.

Since this time the uniforms have not only been cut and fitted, but sewn and completed, at the institutions, where the children are being taught, as far as practicable, the art of doing for themselves.

The scholastic departments were found to be in an almost chaotic condition, and the only solution seemed to be complete reorganization. It was decided at a meeting of the board held on July 2, 1900, to close the schools for one month, dismiss the teachers, engage new ones, purchase new books, material, etc., and start afresh under new direction. This has all been accomplished. It was found necessary, however, to postpone the beginning of the new term to September 3, 1900, to allow sufficient time to get in shape, or nearly so, to start a new régime. In September an efficient bandmaster was engaged, and he at once organized a band of 14 pieces, using instruments obtained from the Beneficencia. The boys made rapid and excellent progress, and the results obtained and the interest taken have been most satis-

tory. This band made its first public appearance in official capacity as a military band in connection with the school as a military organization on October 18, the second anniversary of the raising of the American flag over the city of San Juan. Upon that day the boys, preceded by their band, marched to the girls' school, where, in the presence of the girls and distinguished visitors, they gave a military drill and band concert. Among other airs, the pupils of both schools sang "America" and the "Star Spangled Banner" in English, accompanied by the band. Among those present were Governor and Mrs. Allen and the honorable secretary of Porto Rico, who congratulated the board upon the progress made. Since that time frequent public functions have been given. The children take great interest and pride in their work and earnestly strive to do their best. On Thanksgiving day, by courtesy of the French railway, the boys' school was provided with a special train and given a free excursion to Carolina, which was highly appreciated by them. Their enjoyment was increased by the kindly attention of the alcalde of that town, who did everything in his power to make their holiday a pleasant one.

Christmas and New Year's days were spent quietly at home, and the children had no complaint to make of the provision made for them to celebrate those days in the domestic manner customary in the North. On Twelfth night, or Three Kings' day, as it is called here, the girls' school was invited to the home of Mr. J. T. Silva, where, after music and refreshments, each child was presented by their host with a doll and a box of candy. As many of these children had never even seen a doll before, their appreciation can only be imagined.

The trade schools connected with the Boys' Charity School, consisting of tailor, shoe, and carpenter shops and bakery, are doing good work, but need extended facilities. The boys are now making their own uniforms, repairing their own as well as the girls' shoes, and making all minor repairs and carpenter work about both institutions. The bread for all four institutions is baked at the boys' school and delivered fresh every morning. With increased facilities much can be accomplished in this direction which will be of inestimable benefit to the boys. The girls are being taught plain sewing, embroidery, etc., and are now making all their own clothes, do their own laundry work, and are being taught, as fast as possible, practical housekeeping, hoping to fit them, upon reaching the age of discharge, for domestic or other service.

As yet very little has been accomplished in the garden, but the work is being taken up and it is expected that enough vegetables can be raised at the boys' school to supply all the institutions.

#### INSANE ASYLUM.

The Beneficencia building, in which is located the insane asylum, is divided into three sections. Two of these sections were devoted to the orphans schools and one to the insane. That for the insane was

divided into two wards, male and female. The space was cramped and the facilities poor. There was need of much alteration and repair and sanitary arrangements. Work was commenced at once on the section formerly occupied by the orphan girls to prepare it for occupancy by the female insane. Twelve new modern cells for violent patients were constructed, and authorized sanitary changes made by the board of public works and much minor work was done by employees and inmates. The women were transferred to their ward in September. Then work was begun on the ward formerly occupied by the women with the view of annexing it to the men's ward. This work was all done by employees and inmates of the institution with excellent results. The facilities are now excellent—reading and music rooms, increased dining and sleeping apartments, new infirmary, and increased accommodations for pay-patients. The institution is now in good condition throughout with the exception of some still further needed sanitary arrangements which will be provided when finances permit. These changes in the arrangement of the building provided ample room, there being at this date 77 men and 77 women, whereas 106 men and 90 women can be accommodated. New hospital cots were provided for the infirmaries, a Pasteur filter for each department, and complete outfits of necessary clothing and utensils. In December the Sisters of Charity, who, in the time of Spain, had had entire charge of the institution, left, turning over their accounts and keys to the superintendent on December 24. Their places were at once filled by Porto Rican matrons and servants who are doing good and careful work.

#### LEPER COLONY.

At a meeting held on June 7, 1900, the president was requested to consult with the governor regarding the founding of a leper colony, and for which purpose \$20,000 had been asked for and subsequently granted in the budget. On August 6, 1900, the board decided to formally ask the governor to select for this purpose the Isla de Cabras, which place had the unanimous approval of the board as a most suitable location—an island conveniently near but thoroughly isolated. The following letter was sent:

AUGUST 8, 1900.

SIR: I have the honor to inform you that at a meeting of the board of charities of Porto Rico, held on the 6th instant, it was decided that in the opinion of the board the Isla de Cabras, or Goat Island, at the entrance of the harbor, was the most suitable place to establish the leper hospital, particularly as it now has valuable buildings going to decay from nonuse, and which could be used for that purpose. It was also the desire of the board that the governor be requested to appoint a commission of two to meet members of the board as a committee of investigation and who will report to the governor the result of their investigation. I hereby submit this plan for your approval.

Very respectfully,

ANDRÉS CROSAS,

*President Board of Charities of Porto Rico.*

THE GOVERNOR OF PORTO RICO.

(Through the Commissioner of Interior.)

In reply to this letter the governor appointed Dr. William Fawcett Smith, secretary of the superior board of health, and Mr. Charles B. Post, of the bureau of public works, as a committee to investigate and report. On August 14, 1900, this commission, accompanied by Mr. Andrés Crosas, president, visited the Isla de Cabras and reported favorably in every way. Mr. Post estimated that to put the building in repair and build a new dock would cost \$2,869. The governor approved of the selection of this island and work was commenced shortly. The work was delayed, however, and the lepers were not transferred to the colony until November.

Although at an increase of expense, the condition of these unfortunates has been very materially improved in every respect, their previous habitation having been but a shed in a marshy country under a hot sun. There are now entirely separate establishments for men and women, with ample room for both house and outdoor accommodation. The superior board of health report about 60 cases of leprosy in Porto Rico, and all of these can be taken care of as soon as finances permit.

#### FINAL MEETING OF THE BOARD.

On January 31, 1901, the legislative assembly passed and the governor approved a bill entitled "An act to abolish the board of charities of Porto Rico, to create the office of director of charities, and for other purposes" (copy included), said bill to take effect March 1, 1901. On February 19 the governor appointed and the executive council confirmed the appointment of B. H. Osterhoudt, the secretary and treasurer of the board of charities of Porto Rico, as director of charities for four years from March 1, 1901.

On February 21 the board of charities of Porto Rico held its final meeting. The regular business of the board was attended to. Some changes were made in the personnel at the boys' charity school, and then the president of the board, Hon. Andrés Crosas, conveyed the thanks of the governor to the board for services rendered, and the board in turn thanked the governor, through President Crosas, for the trust and confidence that had been placed in them. After congratulating the secretary upon his appointment as director of charities the meeting adjourned.

#### STATISTICS.

In presenting the statistics covering the period of this report, your attention is first called to some apparent discrepancies in the allotment to some towns and the number of inmates. This is explained by the fact that formerly no discrimination was made, and the institutions were filled chiefly from this locality—San Juan, Bayamón, and Rio Piedras. As fast as children are discharged from these congested districts their places are filled from other towns entitled to admissions. This, of course, is a slow process, but the utmost care is now

taken to properly distribute the children, so that the whole island may be benefited. The waiting list is a long one, as the poor are many, but as much is asked for for charitable purposes as the treasury of the island justifies, and that money made to go as far as possible. Our ground room is ample to enlarge the facilities of these institutions as fast as the revenues of the island permit, and in course of time it is hoped that all the worthy needy may be provided for. A special building is needed for the trade schools, and it is hoped the near future will permit the establishment of asylums for the blind and incurable cripples.

#### FINANCES.

In comparing the financial statistics with those of similar institutions in the United States, the board feels justified in presenting these with very little comment. The entire expenditure of money and the payment of same is conducted from the office, where everything is closely watched from the standpoint of economy, and yet where no restriction is placed upon the necessities. An organized purchasing department, carefully administered, has reduced the expense to a minimum consistent with good service. The per capita expense includes the gross operative expense of the department, including office expenses and minor repairs. The large per capita of the leper colony is occasioned partly by the expense of equipping the new colony, the old equipment having been destroyed by fire by order of the superior board of health, and the large number of personnel necessary to conduct the colony in proportion to the number of inmates. Under the appropriation for the next fiscal year, many additional inmates can be taken care of without increasing the personnel, and at only the additional cost of subsistence and clothing.

#### DEATH RATE AT INSANE ASYLUM.

The large death rate at the insane asylum is accounted for by the admission of a large number of patients in an enfeebled and dying condition, resultant from the many ills occasioned by the hurricane and other causes. Still, the number of cured is proportionally and satisfactorily high, and the average shows good results in that institution.

*Allotment and status of inmates for each municipality.*

## GIRLS' CHARITY SCHOOL.

	Allotment.	Present number in school.	Admissions from May 1, 1900, to Feb. 28, 1901.	Discharges from May 1, 1900, to Feb. 28, 1901.	Vacancies.	Waiting admission.		Allotment.	Present number in school.	Admissions from May 1, 1900, to Feb. 28, 1901.	Discharges from May 1, 1900, to Feb. 28, 1901.	Vacancies.	Waiting admission.
Adjuntas .....	4	0	0	0	4	1	Lares .....	4	0	0	0	4	0
Aguada .....	2	0	0	0	2	0	Las Marias .....	2	0	0	0	2	0
Aguadilla .....	4	2	2	1	1	0	Las Piedras .....	2	0	0	0	2	0
Aguas Buenas .....	1	1	1	1	1	2	Loiza .....	2	0	1	0	0	0
Aibonito .....	2	1	1	1	1	0	Manati .....	11	9	2	0	33	
Anasco .....	0	0	0	0	3	0	Maricao .....	1	0	0	0	2	1
Arecibo .....	2	4	5	1	4	6	Maunabo .....	1	1	1	0	0	0
Arroyo .....	1	0	0	0	1	0	Mayaguez .....	2	4	2	1	4	13
Barceloneta .....	2	1	1	0	2	0	Moca .....	2	0	0	0	2	0
Barranquitas .....	2	0	0	0	2	0	Morovis .....	2	0	0	0	2	1
Barros .....	3	1	1	0	2	0	Naguabo .....	3	4	3	0	0	1
Bayamon .....	4	6	0	1	0	7	Naranjito .....	2	1	1	0	1	0
Cabo Rojo .....	3	0	0	0	3	0	Patillas .....	1	0	0	0	2	0
Caguas .....	4	11	8	4	0	3	Peñuelas .....	2	0	0	0	2	0
Camuy .....	2	1	1	0	1	2	Ponce .....	11	7	1	1	1	10
Carolina .....	2	4	1	0	0	5	Quebradillas .....	2	1	1	0	1	7
Cayey .....	3	1	0	0	2	0	Rincon .....	1	0	0	0	1	0
Celba .....	1	0	0	0	1	0	Rio Grande .....	2	0	1	1	1	0
Ciales .....	4	2	1	1	2	1	Rio Piedras .....	3	5	0	3	0	11
Cidra .....	1	2	2	0	0	0	Sabana Grande .....	2	0	0	0	2	4
Coamo .....	3	3	3	0	0	1	Salinas .....	1	0	0	0	1	0
Comerio .....	2	0	0	2	2	0	San German .....	4	0	0	0	4	0
Corozal .....	2	4	4	0	0	7	San Juan .....	7	64	2	23	0	45
Culebra .....	1	1	0	0	0	0	San Sebastian .....	3	4	4	0	0	0
Dorado .....	1	2	2	2	0	3	Santa Isabel .....	1	1	1	0	0	0
Fajardo .....	3	8	6	0	0	3	Toa Alta .....	2	4	1	3	0	3
Guayama .....	3	0	0	0	3	1	Toa Baja .....	1	4	1	0	0	7
Guayanilla .....	1	0	0	0	1	0	Trujillo Alto .....	1	0	0	2	1	0
Gurabo .....	2	0	0	0	2	0	Utuado .....	9	4	4	0	5	1
Hatillo .....	2	1	0	0	1	4	Vega Alta .....	2	0	0	0	2	0
Hato Grande .....	3	3	1	0	0	2	Vega Baja .....	2	3	1	0	0	2
Hormigueros .....	2	0	0	0	2	0	Vieques .....	1	1	1	0	0	1
Humacao .....	3	1	1	0	2	3	Yabucoa .....	3	1	1	0	2	3
Isabela .....	3	2	1	0	1	0	Yauco .....	6	0	0	0	6	0
Juana Diaz .....	6	0	2	2	6	0							
Juncos .....	2	7	7	0	0	5							
Lajas .....	2	0	0	0	2	0							
							Total .....	200	196	91	53	105	200

## BOYS' CHARITY SCHOOL.

Adjuntas .....	6	0	0	0	6	1	Guayama .....	4	5	3	1	0	1
Aguada .....	3	0	6	0	3	0	Guayanilla .....	3	0	0	0	3	0
Aguadilla .....	5	2	2	0	3	2	Gurabo .....	3	0	0	0	3	0
Aguas Buenas .....	2	1	1	0	1	3	Hatillo .....	3	2	3	1	1	1
Aibonito .....	3	2	2	1	1	0	Hato Grande .....	4	4	3	0	0	0
Anasco .....	4	0	0	0	4	0	Hormigueros .....	2	0	0	0	2	0
Arecibo .....	12	10	7	2	2	7	Humacao .....	4	1	2	2	3	4
Arroyo .....	1	0	0	0	1	0	Isabela .....	4	3	4	2	1	0
Barceloneta .....	3	1	1	0	2	0	Juana Diaz .....	9	1	7	6	4	0
Barranquitas .....	3	0	0	0	3	0	Juncos .....	3	2	3	1	1	5
Barros .....	5	1	1	0	4	0	Lajas .....	3	0	0	0	3	0
Bayamon .....	6	9	1	2	0	22	Lares .....	7	0	0	0	7	0
Cabo Rojo .....	5	0	0	0	5	1	Las Marias .....	4	0	0	0	4	0
Caguas .....	6	7	4	1	0	4	Las Piedras .....	3	1	0	0	2	0
Camuy .....	3	1	1	0	2	1	Loiza .....	4	1	1	1	3	0
Carolina .....	4	6	2	1	0	8	Manati .....	5	6	6	0	0	31
Cayey .....	4	0	0	0	4	0	Maricao .....	3	1	1	0	2	1
Celba .....	1	0	0	0	1	0	Maunabo .....	2	2	2	0	0	0
Ciales .....	6	2	1	0	4	3	Mayaguez .....	12	15	14	1	0	9
Cidra .....	2	2	2	0	0	1	Moca .....	4	0	0	0	4	0
Coamo .....	5	6	6	0	0	2	Morovis .....	4	2	2	0	2	2
Comerio .....	2	0	0	0	2	0	Naguabo .....	4	0	0	0	4	2
Corozal .....	4	6	7	1	0	5	Naranjito .....	3	1	1	0	2	2
Culebra .....	1	0	0	0	1	0	Patillas .....	3	0	0	0	3	0
Dorado .....	1	3	1	0	0	9	Peñuelas .....	1	1	1	0	0	0
Fajardo .....	4	7	6	0	0	5	Ponce .....	18	11	15	10	7	15

*Allotment and status of inmates for each municipality—Continued.*

## BOYS' CHARITY SCHOOL—Continued.

	Allotment.	Present number in school.	Admissions from May 1, 1900, to Feb. 28, 1901.	Discharges from May 1, 1900, to Feb. 28, 1901.	Vacancies.	Waiting admission.		Allotment.	Present number in school.	Admissions from May 1, 1900, to Feb. 28, 1901.	Discharges from May 1, 1900, to Feb. 28, 1901.	Vacancies.	Waiting admission.
Quebradillas .....	2	2	3	1	0	12	Toa Baja .....	2	2	3	0	0	4
Rincon .....	2	0	0	0	2	0	Trujillo Alto .....	2	2	2	2	0	3
Rio Grande .....	4	2	3	2	2	0	Utua .....	14	5	2	3	0	0
Rio Piedras .....	4	9	0	1	0	22	Vega Alta .....	0	0	0	0	2	0
Sabana Grande .....	3	0	0	0	3	3	Vega Baja .....	2	3	2	0	0	1
Salinas .....	5	4	0	0	2	0	Vieques .....	2	2	2	0	0	2
San German .....	6	0	0	0	6	0	Yabucoa .....	4	2	2	0	2	0
San Juan .....	10	71	24	0	102		Yauco .....	9	1	1	0	8	0
San Sebastian .....	2	2	2	0	0	0	Total .....	300	248	150	71	147	302
Santa Isabel .....	2	2	2	0	0	0							
Toa Alta .....	2	10	3	5	0	6							

*Charity schools—Admissions and discharges.*

Date.	Boys.				Girls.			
	Admissions.	Discharges.	Deaths.	Average strength.	Admissions.	Discharges.	Deaths.	Average strength.
1900.								
May .....	2	5	-----	168	-----	4	-----	159
June .....	1	3	-----	166	-----	12	-----	152
July .....	6	1	-----	168	7	5	-----	147
August .....	43	7	-----	187	16	1	-----	154
September .....	54	4	-----	234	43	5	-----	175
October .....	23	20	-----	258	16	7	-----	205
November .....	2	6	-----	258	7	8	-----	206
December .....	6	4	-----	258	2	-----	-----	207
1901.								
January .....	12	6	-----	264	-----	-----	1	206
February .....	1	15	-----	257	-----	11	-----	200
Total .....	150	71	-----	221	91	53	1	181

*Asylums—Admissions and discharges.*

Date.	Insane.				Leper.			
	Admissions.	Discharges.	Deaths.	Average strength.	Admissions.	Discharges.	Deaths.	Average strength.
1900.								
May .....	3	1	5	152	-----	1	-----	17
June .....	8	4	3	150	-----	-----	-----	17
July .....	4	4	3	149	-----	-----	-----	17
August .....	3	3	4	145	-----	-----	-----	17
September .....	1	5	3	140	-----	-----	-----	17
October .....	8	-----	9	132	-----	-----	-----	17
November .....	8	5	2	133	1	-----	1	17
December .....	16	1	2	147	-----	-----	-----	17
1901.								
January .....	10	4	4	148	-----	-----	-----	17
February .....	13	6	1	150	-----	-----	-----	17
Total .....	74	33	36	144	1	1	1	17



*Expenditures.*

## OFFICE OF BOARD.

Date.	Salaries.	Office supplies.	Total.	Date.	Salaries.	Office supplies.	Total.
1900.				1900.			
May .....	\$402.50	\$63.05	\$465.55	December .....	\$444.80	\$18.15	\$462.95
June .....	440.00	20.63	460.63				
July .....	460.74	27.72	488.46	1901.			
August .....	469.14	31.25	500.39	January .....	457.90	10.66	468.56
September .....	455.00	31.24	486.24	February .....	535.80	20.65	556.45
October .....	520.60	217.15	737.75				
November .....	503.80	26.51	530.31	Total .....	4,690.28	467.01	5,157.29

## LEPER COLONY.

Date.	Salaries.	Subsistence.	Clothing and bedding.	Furniture and utensils.	Medicines and instruments.	Lights and fuel.	Sundries.	Total.
1900.								
May .....	\$55.00	\$108.72	\$19.68	\$14.72	\$11.14	\$8.19	\$17.24	\$234.69
June .....	55.00	114.92	.....	66	10.01	7.05	3.41	191.05
July .....	55.60	98.71	47.28	2.40	.....	16.98	2.22	223.19
August .....	62.40	78.13	74.04	12.00	44.85	7.70	2.19	281.31
September .....	59.40	158.52	.....	307.24	13.61	.....	2.03	540.80
October .....	197.20	145.39	.....	27.90	10.65	14.20	7.70	403.04
November .....	191.85	191.46	.....	27.90	50.46	8.23	8.88	453.00
December .....	187.50	142.84	.....	148.80	12.32	24.00	18.41	533.87
1901.								
January .....	194.72	194.68	162.70	25.66	2.14	2.95	43.33	626.18
February .....	173.47	147.24	15.65	27.40	41.10	1.90	14.96	421.72
Total .....	1,232.14	1,380.61	319.35	568.96	196.28	91.23	120.37	3,908.94

## BOYS' CHARITY SCHOOL.

Date.	Salaries.	Subsistence.	Incidentals.					Total.
			Clothing and bedding.	Furniture and utensils.	Medicines and instruments.	Lights and fuel.	Repairs to building.	
1900.								
May .....	\$1,023.52	\$745.00	\$15.60	\$126.99	\$66.65	\$36.17	\$93.10	\$2,128.72
June .....	1,003.02	905.68	475.52	36.50	10.73	52.02	9.89	2,572.42
July .....	998.53	524.15	92.00	91.52	14.54	63.27	10.00	1,826.23
August .....	992.10	624.65	190.26	99.00	4.15	60.75	90.69	2,176.07
September .....	1,103.84	870.99	166.60	140.55	5.96	82.35	113.66	2,593.55
October .....	1,225.60	1,007.45	134.78	64.70	12.37	60.45	20.92	2,763.48
November .....	1,183.48	1,134.26	150.55	48.46	9.83	54.85	45.99	2,698.61
December .....	1,216.49	902.30	182.43	167.67	20.48	48.00	212.29	2,832.41
1901.								
January .....	1,268.41	1,235.87	424.96	44.10	13.29	64.15	251.35	3,375.21
February .....	1,165.34	908.67	9.95	24.76	3.40	41.50	65.10	2,277.02
Total .....	11,180.33	8,859.02	1,842.65	844.25	161.40	563.51	912.99	25,243.72

## GIRLS' CHARITY SCHOOL.

Date.	Salaries.	Subsistence.	Clothing and bedding.	Furniture and utensils.	Medicines and instruments.	Lights and fuel.	Repairs to building.	Books and sundries.	Total.
1900.									
May .....	\$373.67	\$527.99	.....	\$67.05	\$26.60	\$11.10	.....	\$24.79	\$1,031.20
June .....	318.66	581.51	\$353.19	9.61	18.12	12.70	.....	34.56	1,328.35
July .....	369.45	370.57	7.99	67.94	.....	21.83	\$17.00	23.60	878.38
August .....	338.26	485.91	291.48	45.33	4.70	21.75	.....	38.61	1,226.06
September .....	322.96	671.72	113.16	69.45	10.36	12.22	60.71	96.73	1,357.31
October .....	404.81	672.65	248.94	89.84	12.04	33.35	82.25	176.58	1,720.46
November .....	384.81	725.68	46.25	83.39	6.45	16.45	124.42	37.91	1,435.36
December .....	405.61	584.04	.....	175.46	13.93	9.00	2.74	11.17	1,201.95
1901.									
January .....	414.32	906.61	208.95	18.63	12.58	21.10	10.90	78.74	1,671.83
February .....	374.34	611.21	3.29	19.24	5.01	10.54	20.47	42.33	1,086.34
Total .....	3,706.89	6,137.89	1,273.16	645.94	109.79	170.04	318.49	565.02	12,927.22

*Expenditures—Continued.*

## INSANE ASYLUM.

Date.	Saleries.	Subsistence.	Incidentals.						Total.
			Cloth- ing and bed- ding.	Furni- ture and utens- ils.	Medi- cines and instru- ments.	Lights and fuel.	Re- pairs to build- ing.	Books and sun- dries.	
1900.									
May.....	\$792.62	\$829.15	-----	\$8.85	\$38.90	\$31.24	\$1.20	\$89.55	\$1,791.51
June.....	759.15	1,009.32	\$165.53	74.49	67.30	18.64	-----	88.93	2,183.36
July.....	723.27	746.38	6.00	115.70	22.99	59.25	-----	55.60	1,729.19
August.....	746.09	782.80	192.92	-----	14.74	50.65	142.12	61.73	1,991.05
September.....	715.84	1,082.51	-----	20.70	20.39	44.05	153.00	128.69	2,165.18
October.....	765.50	865.98	5.20	95.30	43.10	51.78	117.95	40.81	1,985.62
November.....	738.98	731.11	-----	51.33	29.27	37.95	84.60	61.32	1,734.56
December.....	765.79	717.97	-----	182.98	61.10	64.00	95.35	11.67	1,898.86
1901.									
January.....	779.65	1,071.03	166.50	63.95	56.80	66.45	95.48	39.15	2,339.01
February.....	708.46	914.71	-----	34.99	42.15	63.78	91.00	77.23	1,932.32
Total.....	7,495.35	8,750.96	536.15	648.29	396.74	487.79	780.70	654.68	19,750.66

## RECAPITULATION.

Boys' charity school.....	\$11,180.33	\$8,859.02	\$1,842.65	\$844.25	\$161.40	\$563.51	\$912.99	\$879.57	\$25,243.72
Girls' charity school.....	3,706.89	6,137.89	1,273.16	645.94	109.79	170.04	318.49	565.02	12,927.22
Insane asylum.....	7,495.35	8,750.96	536.15	648.29	396.74	487.79	780.70	654.68	19,750.66
Leper colony.....	1,232.14	1,380.61	319.55	568.96	196.25	91.23		120.37	3,908.94
Office of board.....	4,690.28							467.01	5,157.29
Grand total.....	28,304.99	25,128.48	3,971.31	2,707.44	864.21	1,312.57	2,012.18	2,686.65	66,987.83

*Subsistence.*

Daily cost per capita, personnel and inmates:

Boys' charity school.....	\$0.109
Girls' charity school.....	.10
Insane asylum.....	.1608
Leper colony.....	.1974

Average.....2233

Total daily cost per capita personnel and inmates:

Boys' charity school.....	.3369
Girls' charity school.....	.2365
Insane asylum.....	.3879
Leper colony.....	.584

Average.....3288

*Personnel.*

Institutions.	Average number employees.	Average monthly salaries.
Office of board.....	6	\$469.03
Boys' charity school.....	47	1,118.03
Girls' charity school.....	22	370.68
Insane asylum.....	35	749.54
Leper colony.....	6	123.21
Total.....	116	2,830.49

This brings the report up to March 1, 1901, upon which date I had the honor to take the oath of office and assume the duties of director of charities.

Very respectfully,

B. H. OSTERHOUDT,  
*Director of Charities.*

The GOVERNOR OF PORTO RICO,  
*San Juan, P. R.*

## CHAPTER VIII.

## REPORT OF THE CHIEF OF INSULAR POLICE.

## HEADQUARTERS OF THE INSULAR POLICE,

*San Juan, P. R., March 31, 1901.*

SIR: I have the honor to submit herewith the following report on the insular police of Porto Rico, covering the period from May 1, 1900, to March 31, 1901.

The insular police was organized on February 13, 1899, for the protection of lives and properties in the rural sections of the island, and its strength was increased from time to time until on May 1, 1900, the date of your inauguration as governor of Porto Rico, it consisted of 1 chief, 1 assistant chief, 4 captains, 5 first lieutenants, 5 second lieutenants, 2 secretaries, 49 corporals, and 353 privates, a total of 420 officers and men, distributed throughout the island in 50 posts.

On July 1, 1900, the insular police was ordered to furnish the wardens and guards for the penitentiary and jails of the island, and its strength was increased by 1 captain, 1 lieutenant, 6 sergeants, 14 corporals, and 109 privates, so that it then consisted of a total of 551 officers and men.

The legislative assembly, on January 31, 1901, passed a law creating and providing for an insular police of Porto Rico, which was approved by you on the same day. Under its provisions the wardens of the penitentiary and jails ceased to be members of the insular police, and the duties of the insular police were extended by abolishing all municipal police forces in all towns of less than 6,000 inhabitants and requiring the insular police to perform police duties therein.

This act further established a commission of insular police, consisting of the chief of insular police as president and two other members. It conferred powers on the commission to increase the force and fix the salaries within a certain limit established by law and subject to your approval, to make all enlistments and discharges, and to exercise a general supervision over the force.

On February 23, 1901, the commission of insular police, with your approval, increased the strength of the insular police by 1 sergeant, 7 corporals, and 68 privates. This force was then distributed by me throughout the urban and rural sections of the entire island with the exception of the cities of San Juan, Ponce, Mayaguez, Arecibo, Aguadilla, and Yauco, which continued their municipal police under the act above mentioned.

On the petition of the municipal council of San Juan and by your direction the insular police on March 23 replaced the municipal police of said city, performing all police duties therein. For this purpose the commission increased the force by 4 sergeants and 35 privates.

The total force consists at the present day of 1 chief, 1 assistant chief, 4 captains, 5 first lieutenants, 5 second lieutenants, 1 first lieutenant and paymaster, 1 first lieutenant and adjutant, 11 sergeants, 70 corporals, and 565 privates—a total of 664 officers and men.

#### DISTRIBUTION OF THE INSULAR POLICE.

The island is divided into 5 districts, each under the command of a captain; each district contains 3 precincts, the captain commanding one and a first lieutenant and a second lieutenant the others. A precinct contains four or more posts, each in command of a noncommissioned officer; from each post one or more detachments are thrown out.

The total number of posts in the island is 67. It may therefore be said that all sections of the island are thoroughly patrolled by the insular police.

#### ENLISTMENTS.

All enlistments are for a period of two years and are made by the commission of insular police after applicants have successfully passed a rigid examination. The requirements are that applicants must be citizens of Porto Rico, between the ages of 21 and 40 years, not less than 5 feet 6 inches in height, weight not less than 130 pounds, physically sound, of good moral character, and able to read and write.

#### PROMOTIONS.

Vacancies of noncommissioned officers are filled by the promotion of privates who have been recommended to the chief by their captains after competitive examination.

Vacancies in the grade of second lieutenant are filled by the promotion of noncommissioned officers, who are recommended to the governor by the commission of insular police after a severe competitive examination.

Vacancies in the higher grades of officers are filled at the pleasure of the governor.

#### PUNISHMENTS.

Slight breaches of discipline are punished by the captains, who have authority to impose upon the offender a fine of not exceeding \$10 or arrest not exceeding ten days. Appeal from such sentence may be made to the commission of insular police.

Graver crimes are punished by sentence of a court-martial. All proceedings, findings, and sentences of a court-martial are reviewed by the commission, who has the power to approve, modify, or disapprove any such sentence.

## TRANSFERS.

The members of the force, especially the officers and noncommissioned officers, are frequently transferred to another station, as a long stay at one station interferes with efficient service on account of the friendships and familiarities.

## ARMS AND EQUIPMENTS.

All arms and equipments in use by the force are the property of the United States Government. Most of the equipments, such as cartridge-belts, gun-slings, etc., have after more than two years' constant service become entirely worn-out and unfit for further service. It is an absolute necessity that these be replaced.

I would also respectfully recommend that the whole force, or at least a part of it, be armed with carbines instead of rifles, as at present, as a great part of the service of the insular police is performed mounted, and the long and heavy Springfield rifles are a great hindrance, especially in the mountainous regions.

## SALARIES.

The yearly salaries of the force have been established by the commission of insular police to be as follows, since February 1, 1901:

Chief .....	\$2,500	First lieutenant .....	\$1,000
Captain and assistant chief .....	1,600	Second lieutenant .....	900
Captain .....	1,500	Sergeant .....	600
First lieutenant and adjutant .....	1,000	Corporal .....	480
First lieutenant and paymaster .....	1,200	Private .....	360

A number of privates, not exceeding 125, who furnish and maintain a serviceable horse for the use of the insular police, are classed as mounted, and receive a salary of \$420 yearly.

## COST OF MAINTENANCE.

The total expenses of the insular police for salaries, transportation, rent of quarters and stables, furniture, and incidentals during the ten months from May 1, 1900, to February 28, 1901, were \$160,648.30, a monthly average of \$16,064.83, and an average per man per month of \$29.16.

## SERVICES.

The important services rendered by the insular police are recognized by all citizens, and very few complaints are received about the conduct of its members or the efficiency of its service. The insular police has succeeded in providing ample protection to lives and property, preventing serious crimes from being committed, and maintaining the public order at all times.

Large labor strikes throughout the island and the elections of the

past year have been the means of demonstrating that the insular police can be relied upon to fulfill the duties for which it was created.

Since the installment of civil government it has furnished the guard for the palace of the governor.

Since July 1, 1900, it has guarded all the prisons on the island and also the prisoners at work outside the prisons. It can be pointed out, with pride on my part, that during this entire time only a single prisoner has succeeded in making his escape from its custody.

#### ARRESTS.

From May 1, 1900, until March 1, 1901, the following number of arrests have been made by the insular police, and for the causes indicated:

Murder .....	56	Rape.....	83
Attempted murder .....	18	Gambling.....	192
Assault.....	70	Escape from prisons .....	65
Highway robbery .....	39	By order of judge .....	571
Horse and cattle stealing .....	260	Other causes .....	1,165
Burglary .....	327		
Theft .....	1,015	Total.....	3,902
Arson.....	41		

#### REGULATIONS.

New regulations for the government of the insular police were drafted by me, adopted by the commission of insular police, and approved by you on March 1, 1901. They are very complete, and will require very few alterations in the future.

#### EMERGENCY FUND.

Each member of the insular police is required to deposit from his monthly pay the sum of 50 cents with his captain. The fund so accumulated is used for advancing money to members who may have to meet extraordinary expenses on account of transfer, detached service, or special duty; also to make advance payments on purchases of uniforms, etc., for the members.

On his discharge each man receives the full amount deposited by him in the fund, which may therefore be considered as an attempt to institute a savings bank among the members of the force.

#### MUTUAL AID SOCIETY.

The mutual aid society was organized about eighteen months ago for the purpose of providing a fund for the families of members who are killed or permanently disabled in the performance of their duties; in each such case every member contributed the sum of \$1; lately, however, this contribution has been reduced to 50 cents on account of the increase in the force.

Every member of the insular police is also a member of this society. The officers of the society are elected by ballot.

Since its organization the society has contributed to the relief of the families of seven deceased members, in each case donating sums of \$350 to \$400.

#### CONCLUSION.

The relations of myself with the officers and men of the insular police as their chief, and with the members of the commission as their president, have at all times been extremely pleasant.

Hoping that the past conduct of myself and all other members of the insular police has met with your approval and may continue to do so in future, I am, sir,

Very respectfully,

FRANK TECHTER,  
*Chief of Insular Police.*

Hon. CHARLES H. ALLEN,  
*Governor of Porto Rico, San Juan, P. R.*

### CHAPTER IX.

#### REPORT OF DIRECTOR OF PRISONS.

##### OFFICE OF DIRECTOR OF PRISONS,

*San Juan, P. R., March 29, 1901.*

SIR: Having been instructed by you to report on the number of prisoners in the island and on the state and conditions of the penal establishments, though it be but a few days since I took charge of the position of director of prisons, with which you have honored me, I beg to perform this duty, stating as follows:

The total number of prisoners to-day in all the penal establishments of the island is 993, of which there are undergoing penalty:

##### In the penitentiary:

For assassination .....	19
For frustrated crime of assassination .....	3
For homicide .....	133
For frustrated crime of homicide .....	5
For parricide .....	1
For arson .....	14
For menaces of arson .....	5
For assault with arms .....	6
For rape .....	4
For attempted rape .....	4
For forgery .....	8

##### In the penitentiary—Continued.

For reckless negligence .....	1
For attempted crime .....	11
For discharge of firearms .....	3
For physical injuries .....	17
For robbery .....	160
For theft .....	58
For fraud .....	1

— 453

##### In the San Juan jail:

For fraud .....	14
For robbery .....	24
For theft .....	26
For forgery .....	1

In the San Juan jail—Cont'd.		In the Mayaguez jail:	
For robbery by conspiracy	4	For different minor offenses	80
For arson	2	In the Humacao jail:	
For burglary	1	For different minor offenses	66
For attempted rape	2	Total number undergoing	
For physical injuries	46	penalty	859
For false denunciation	1	In summary proceedings:	
For discharge of firearms	5	In the jail of—	
For attempted crime	12	San Juan	45
For kidnaping	1	Ponce	54
For homicide	1	Mayaguez	22
For attempted crime and		Humacao	13
physical injuries	1	Total number under-	
For parricide	1	going summary	
For false testimony	1	proceedings	134
For attempted homicide	1	Total number of pris-	
	144	oners	993
In the Ponce jail:			
For different minor offenses	116		

The penitentiary, a correctional establishment far better regulated to-day than in the past times of the Spanish domination, although it is kept in a perfect state of cleanness, owing to the carefulness of the force in charge, is not, as far as hygienic conditions and the moral formula are concerned, fit for the purpose of effective correction.

Crowded and mixed up in the same apartments are indurate criminals with those accused of minor offenses.

Real prisons, jails of punishment where criminals can be confined, either alone in their respective cells or associated with others, where they can be compelled to work either in silence and loneliness or together with others, where their improvement may be obtained so that when the day of their liberty arrives they may return into society and be useful members of same, this is what is needed.

The system of cells, considered from the psychological point of view, is the best fitted to effect a moral regeneration of the criminals, for it has been proven that the mind of a man while isolated works actively because of the lack of distractions.

On the other hand this establishment is not large enough to lodge the number of prisoners already sentenced, as fully appears from the fact that there are now in the different jails of the island 243 prisoners who ought to be located in this establishment, but it has been impossible to do so for lack of room.

Therefore it is very necessary to construct outside of this city a penitentiary establishment with modern improvements and in accordance with the conditions above stated if the legal requirements are to be obtained.

The hygienic conditions of the jails are far from being satisfactory, notwithstanding their state of cleanliness, and they are also unfit for the effective correction of the criminals who, in these places as well as in the penitentiary, are all located in the same apartments.



These establishments are the property of the municipalities, and this department has to pay \$263 per month for rent of same. Consequently I would suggest the construction of buildings suitable for jails and the establishment in the same of schools of mechanical trades like the one so successfully in operation in the penitentiary.

Very respectfully,

MAXIMINO LUZUNARIS,  
*The Director of Prisons.*

Hon. CHARLES H. ALLEN,  
*Governor of Porto Rico, San Juan, P. R.*

## CHAPTER X.

GENERAL ORDERS, )	HEADQUARTERS DEPARTMENT
No. 102. )	OF PORTO RICO,
	<i>San Juan, April 30, 1900.</i>

I. In order to facilitate the transfer of the civil duties of the military government of Porto Rico to the duly constituted authorities of the civil government, and upon the recommendation of the governor elect, the following-named executive departments are established:

A department of state, a department of justice (as it now exists), a treasury department, a department of audit, an interior department, and a department of education.

II. The chief executive officers for these departments, respectively, are designated by titles as follows:

For the department of state, a secretary; for the department of justice, an attorney-general; for the treasury department, a treasurer; for the department of audit, an auditor; for the interior department, a commissioner of the interior; for the department of education, a commissioner of education.

III. The following temporary appointments are hereby announced to take effect this date, the officers to receive the salaries set opposite their names, respectively:

Acting secretary, N. B. K. Pettingill.....	\$4,000
Acting attorney-general, A. F. Odlin .....	4,000
Acting treasurer, J. H. Hollander.....	5,000
Acting auditor, J. R. Garrison.....	4,000
Acting commissioner of the interior, Cayetano Coll y Toste.....	4,000
Acting commissioner of education, George G. Groff.....	3,000

IV. The business of the several executive and administrative officers, bureaus, and boards, as now distributed, is assigned as follows:

(a) So much of the duties, responsibilities, and records now assigned to the civil secretary as relate to diplomatic and consular affairs, concessions and franchises and municipal affairs (excepting financial matters) are transferred to the department of state.

Financial affairs of municipalities and permits for carrying firearms, with records connected therewith, are assigned to the treasury department.

Patents, trade-marks, and labels, and records pertaining thereto, are assigned to the interior department.

The archives of the insular government now in the custody of the civil secretary, of date anterior to the American occupation, are assigned to the department of the interior.

The employees of the office proper of the civil secretary will be distributed and assigned as may hereafter be ordered by the governor of Porto Rico.

The duties, responsibilities, records, and employees of the bureau of internal revenue, except such as relate to public lands and forests, are assigned to the treasury department, while the records relating to public lands and forests are assigned to the interior department.

The duties, responsibilities, records, and employees of the bureau of agriculture are assigned to the interior department.

The office of civil secretary and the advisory board on insular affairs are hereby discontinued.

(b) The duties, responsibilities, records, and employees of the office of the solicitor-general, and the judicial board are transferred to the department of justice, the office of solicitor-general is hereby discontinued, and the present incumbent of the office of solicitor-general will resume his duties as an associate justice of the supreme court.

The judicial board is hereby discontinued.

A judicial advisory board is hereby appointed for the purpose of considering and reporting upon questions affecting the judicial matters that may be referred to the board by the attorney-general.

The following gentlemen having consented to serve, will compose this board: Rafael Nieto Abeille, Juan Hernandez Lopez, Manuel F. Rossy, Herminio Diaz.

The attorney-general will see that the board is supplied with necessary office furniture, stationery, and clerical assistance.

(c) The board of prison control will hereafter be attached to the department of justice, and will report to the attorney-general. The duties of the board will continue as heretofore. Mr. George W. Hale is hereby appointed member, secretary, and disbursing officer, with salary of \$1,200 per annum.

(d) The treasury department and department of audit will have charge of all the duties and responsibilities that now devolve upon the treasurer and auditor, respectively, and of such additional duties as are hereby assigned to those departments.

(e) The duties, responsibilities, records, and employees of the board of public works, with duties as now, are transferred to the department of the interior, and Mr. Adam Stierle is hereby appointed president of the board in place of Capt. W. V. Judson, U. S. A. The duties,

responsibilities, and records of the inspector of lights and buoys are transferred to the board of public works under the interior department.

Mr. Lowell D. Hosmer is hereby appointed disbursing officer of the board with a salary of \$1,500 per annum.

(*f*) The duties, responsibilities, records, and employees of the superior board of health, with duties as now, are transferred to the department of the interior. The board as reconstituted will consist of the following persons:

The commissioner of the interior, the commissioner of education, Dr. Ricardo M. Hernandez, Dr. Fidel Guillermet, Dr. William Fawcett Smith (secretary and treasurer).

The salary of the secretary and treasurer is fixed at \$1,800 per annum.

(*g*) So much of the duties, responsibilities, records, and employees of the board of charities as do not concern the disbursement of funds which have been allotted by the President for relief purposes, and the distribution of relief supplies procured from said funds, and from private funds donated for relief purposes, and necessary services connected therewith, are transferred to the department of the interior; and the remaining duties of the board of charities, together with appropriate records, are transferred and assigned to Maj. J. Van R. Hoff, surgeon, U. S. A., chief surgeon of the Department of Porto Rico, and Maj. Peter R. Egan, surgeon, U. S. A., is hereby appointed disbursing officer of funds which are referred to in this subparagraph.

The board as reconstituted will consist of the following persons: Mr. Francis Dumaresque, the assistant superintendent of education, Rev. J. de J. Nin, Mr. Andreas Crosas, Dr. José Marxuach Echevaria, Mr. B. H. Osterhoudt (secretary and treasurer).

The salary of the secretary and treasurer is fixed at \$1,500 per annum.

(*h*) The duties, responsibilities, records, and employees of the board of education are transferred and assigned to the department of education. The board will act in an advisory capacity to the commissioner of education.

Dr. George G. Groff is hereby relieved as president of the board.

Mr. F. F. Bernard is hereby appointed disbursing officer of the board of education, with salary of \$1,500 per annum.

(*i*) The chief of insular police will report directly to the governor. Mr. Frank Teehter, chief of insular police, is appointed disbursing officer, without additional compensation.

(*j*) All officers appointed under the provisions of this order will, before entering upon their duties, take oath to faithfully discharge the same.

V. The budget of the military government of Porto Rico for the fiscal year 1899-1900, as published, and the amendments of the same heretofore authorized, together with such further amendments as may

be necessary to meet the provisions of this order, will continue to be in force for the remainder of the present fiscal year, or until the budget may be changed in pursuance of law.

VI. All officers of the Army on the active list who on this date may be holding civil offices in the military government of Porto Rico are hereby relieved from such duties, and all such officers, except collectors of customs, will at once transfer to their successors, who are designated in this order, or who may be designated by proper authority, all duties and responsibilities intrusted to them or in their charge.

The chief collector of customs will transfer his duties as such, together with all records of his office, to Mr. George W. Whitehead, special agent of the Treasury Department, or to the person he may designate.

All army officers who on this date are exercising the functions of collectors of customs will at once transfer to the deputy collectors at the respective ports, or to such other persons as Mr. Whitehead may designate, all duties, responsibilities, books, and records pertaining to their respective offices; and the said deputy collectors, or other persons designated as herein provided, are hereby vested with all the power, responsibility, and authority of collectors of customs, with salaries as now fixed by law for such deputies.

Except as relates to the transfer of such duties, it is forbidden for any of the army officers referred to to perform any further civil duties in connection with the government of Porto Rico. They are hereby placed on special duty at their respective stations, reporting directly to these headquarters for the purpose of closing their accounts and of assisting their successors unofficially and advising them upon invitation in respect to their new duties.

The provisions of this paragraph do not relate to the acting assistant surgeons.

VII. The United States provisional court having been abolished by the act of Congress which provided for the civil government of Porto Rico, the services of all the officers and employees of said court are hereby dispensed with, except those of the marshal and one deputy, whose salaries as such shall cease, but whose future compensation will be fixed by the governor.

The records of the court will, until further orders, remain in the custody of Capt. Robert Alexander, Eleventh Infantry, the present clerk of the court.

By command of Brigadier-General Davis:

WM. E. ALMY,  
*Acting Adjutant-General.*

## CHAPTER XI.

**INAUGURATION OF THE FIRST CIVIL GOVERNOR OF PORTO RICO,  
MAY 1, 1900.**

Upon receipt by the military governor of advice from Washington announcing that Governor-elect Charles H. Allen had sailed for Porto Rico, arrangements were made for his reception, and orders given as follows:

An escort of honor to receive the governor at the Marina, consisting of the dismounted battalion and band, Porto Rico Regiment, United States Volunteer Infantry, the troops to be drawn up facing the Darsena landing, the governor to be received with "present arms" upon landing from the launch, and then to be escorted to the executive mansion. Arriving in front of the latter, the companies to form to the left and right, facing inward, the governor driving between, arms being again presented. A detachment of 75 of the Porto Rico insular police to report for the occasion to the commanding officer of the Porto Rico Battalion, taking such position as he might order.

A governor's salute to be fired from El Morro when the U. S. S. *Dolphin* should be seen entering the harbor.

Mr. Allen arrived at San Juan Friday morning, April 28, on board the U. S. S. *Dolphin*, escorted by the North Atlantic Squadron, Rear-Admiral Norman W. Farquhar, commanding. The fleet consisted of the *New York*, the *Texas*, the *Machias*, and the *Dolphin*.

As the *Dolphin* passed El Morro a governor's salute of seventeen guns was fired from the fortress.

An aid-de-camp of the military governor then waited upon Mr. Allen and ascertained his wishes as to the time of landing. This was fixed at noon, and a few minutes before that hour the military governor called upon Mr. Allen and escorted him to the landing, where he was received by the escort of honor referred to above and then escorted to the executive mansion, where he remained the guest of General Davis until May 1.

The ceremonies that attended the inauguration of Mr. Allen as the first civil governor of Porto Rico were prescribed in the following order:

GENERAL ORDERS, {  
No. 88. }

HEADQUARTERS DEPARTMENT OF PORTO RICO,  
San Juan, April 26, 1900.

I. The commanding general announces to the people of Porto Rico that the inauguration of the Hon. Charles H. Allen as first civil governor of this island will take place at the executive mansion in San Juan at 10 o'clock a. m., Tuesday, May 1, 1900.

II. Following a time-honored custom of this country, the ceremonies of the day will begin with a sunrise serenade by bands of music, followed, at 9 o'clock a. m., by a military, naval, and civic parade, which will be reviewed by the governor on the plaza principal.

III. Tuesday, May 1, 1900, will be observed as a holiday throughout the island.

All citizens are invited to suspend their ordinary avocations and unite in honoring the day, destined to be forever memorable in the history of Porto Rico.

IV. Civic societies are invited to participate in the parade, and should make application for assignment in the line of march as soon as practicable to the Hon. Manuel Egozcue, alcalde of San Juan, chairman of the committee of arrangements.

The line of march will be announced in the Official Gazette of April 30, after which no applications can be entertained.

V. The following-named gentlemen have been appointed as a committee of arrangements: Hon. Manuel Egozcue, alcalde of San Juan; Lieut. Col. F. E. Nye, U. S. A.; Maj. A. C. Sharpe, U. S. V.; Lieut. Thomas J. Senn, U. S. N.; Hon. Herminio Diaz Navarro, Hon. Manuel F. Rossy.

VI. Col. I. D. De Russy, Eleventh United States Infantry, is appointed grand marshal of the parade, with the following aids, and such others as the commander of the naval squadron may hereafter designate:

Capt. William Weigel, Eleventh United States Infantry; First. Lieut. John W. Heavey, Eleventh United States Infantry; First Lieut. F. Le J. Parker, Fifth United States Cavalry; First Lieut. A. T. Marix, United States Marine Corps; First Lieut. J. E. Wyke, Porto Rico Regiment, United States Volunteer Infantry; First Lieut. W. W. Ballard, Porto Rico Regiment, United States Volunteer Infantry; Second Lieut. Jean S. Oakes, Porto Rico Regiment, United States Volunteer Infantry; Second Lieut. W. F. Martin, Porto Rico Regiment, United States Volunteer Infantry; Second Lieut. C. B. Kerney, Porto Rico Regiment, United States Volunteer Infantry; Mr. Frank Techter, chief of insular police; Mr. Luis Berrios, assistant chief of insular police; Capt. Enrique Molina, insular police.

Capt. Robert Alexander, Eleventh United States Infantry, is detailed as marshal at the executive mansion during the inaugural ceremonies.

VII. Officers of the Army and Navy who may be in San Juan are requested to assemble in dress uniform at the executive mansion at 10 a. m. Those not equipped with dress uniform are requested to appear in blue blouse, white trousers, and black shoes.

Troops participating in the parade will wear white helmets, blue blouses, and white trousers.

By command of Brigadier-General Davis:

WM. E. ALMY,  
*Acting Adjutant-General.*

In accordance with the above, the committee of arrangements submitted the following order of exercises:

# INAUGURATION OF HON. CHARLES H. ALLEN AS FIRST CIVIL GOVERNOR OF PORTO RICO, SAN JUAN, MAY 1, 1900.

## ORDER OF EXERCISES.

1. Sunrise serenade ..... 5 o'clock a. m.

Bands of Fifth United States Cavalry, Eleventh United States Infantry, Porto Rico Regiment, United States Volunteer Infantry, and the Porto Rican band of San Juan.

2. Military, naval, and civic review ..... 9 o'clock a. m.

Plaza Principal.

3. Installation of governor at executive mansion ..... 10 o'clock a. m.

Brig. Gen. G. W. Davis, commanding Department of Porto Rico, presiding.

4. Music ..... America.

Fifth United States Cavalry Band.

5. Invocation ..... Right Rev. James H. Blenk.  
Bishop of Porto Rico.
6. Administering oath of office and address of welcome .....  
Hon. José Severo Quiñones.  
Chief justice of the supreme court.
7. Salute of 17 guns ..... Fort San Cristobal.  
Battery E, Fifth United States Artillery.
8. Address ..... Hon. Charles H. Allen.  
Governor of Porto Rico.
9. Benediction ..... Chaplain H. A. Brown, U. S. A.
10. Music ..... "Star Spangled Banner."  
Eleventh United States Infantry Band.

*Committee of arrangement.*—Hon. Manuel Egozcue, alcalde of San Juan; Lieut. Col. F. E. Nye, U. S. A.; Maj. A. C. Sharpe, U. S. V.; Lieut. Thomas J. Senn, U. S. N.; Hon. Herminio Diaz Navarro; Hon. Manuel F. Rossy.

At 9 a. m. on May 1, General Davis and Mr. Allen reviewed, from the balcony of the *alcaldia*, a military and naval parade, composed of the following organizations:

Six companies Eleventh United States Infantry; 2 companies Fifth United States Artillery; 4 companies Porto Rico Regiment United States Volunteer Infantry; 4 companies sailors and 2 companies marines from the fleet, and 1 company insular police of Porto Rico.

After the review the party returned to the executive mansion, escorted by the municipal council of San Juan, where the inaugural ceremonies followed.

There had been erected a temporary platform in front of the executive mansion, and on this platform and in the adjoining council chambers were assembled about 300 prominent officials of the military government, the foreign consuls, the judiciary, distinguished citizens, the clergy, the Army and Navy, and representatives of the press.

In introducing the governor-elect, General Davis made the following remarks:

*To the People of Porto Rico:*

The duty has been devolved upon me, by orders of the President, to this day transfer to the governor of Porto Rico the charge which was assigned to me by his orders as Commander in Chief of the Army and Navy of the United States—a charge which involved the grave responsibility of administering the government of a million of our fellow-beings and which has been in my keeping for almost a year.

Without the cordial support of the inhabitants it would have been impossible for me, or anyone, to execute this task without constituting and maintaining the rule of a despot—the very thought of which is abhorrent to every American.

The military control of civil affairs began with the landing of the army of the United States, on July 25, 1898, included the whole island on October 18, and to-day is brought to a conclusion. The inhabitants of Porto Rico have eagerly longed for this day, the dawn of a new political and industrial life, while the military governor has anxiously awaited the moment when he could place in the hands of the duly constituted civil authorities those duties and responsibilities which have been devolved upon him by orders of his Government.

The transfer of the sovereignty of Porto Rico to the United States was ratified by the treaty of Paris, and this convention took effect on April 11, 1899. The coincidence may be noted that one year later, to a day, the final legislative step was taken for the organization of a civil government.

The principal executive and legislative officers of the government of Porto Rico are to be 47 in number. It is provided in the organic act that at least 40 of these men shall be citizens of Porto Rico, and the other 7, whose appointments rest with the President, also the whole judiciary of the island, may, in the discretion of the President or the governor, be native Porto Ricans.

The laws with which you are familiar continue in force, except in so far as they have been modified by military orders, and such modifications of those laws as have resulted from my orders were never promulgated until they had received most careful consideration, and in almost every instance had been indorsed by distinguished Porto Ricans, learned in the laws and institutions of their country, and familiar with the social and industrial conditions of the people.

The organic act under which this island will be governed provides a basis for industry, trade, and commerce which warrants the belief that the dark clouds of misery and want which have shadowed the past and the present will soon roll away. By those laws every pound of sugar produced here will find a purchaser at a price more than 50 per cent greater than was possible under former conditions, and tobacco is more than doubled in value, while coffee is protected against foreign competition.

You are offered absolutely free trade with the United States the moment ability is shown to support your government without the very moderate revenues which may still be collected on imports from the United States.

In every municipality officials are now in control of the local government and courts who are the choice of the people, and further extensions of home rule are soon to be made.

There is no island in any sea that now has a fairer future for peace, happiness, and prosperity. The privations and misery of the past and the present will soon be replaced by happiness and plenty, and very soon the poet's picture of another land that had suffered the horrors of war and devastation will also fittingly portray this gem of the Antilles:

There are domes of white flowers  
Where spread the white tents,  
There are plows in the tracks  
Where the war wagons went,  
There are songs where was heard  
Only Rachel's lament.

While a military rule over civilized people, actuated by democratic convictions, is always objectionable, the opposition of the people to such government is intensified when they know, as all Porto Ricans do, that in the United States the military is subordinate to the civil power.

It has been the constant effort of the military commander to govern the country through civil instrumentalities wherever such existed or could be instituted, and to make manifestation in the slightest possible degree of the presence and influence of the troops. They have never been used save to maintain law and order and to preserve the peace. Not a human being in Porto Rico has suffered injury, either in person or property, in consequence of the orders of any military commander since the war with Spain was brought to a conclusion, nor has anyone been restrained of his liberty save in pursuance of law. This fact is not here referred to with any thought of claiming especial merit for the military, but it proves that the occasion did not exist for forcible intervention, and this shows that for nearly a year and a half the inhabitants of this island have borne themselves as loyal



citizens, accepting their lot—hard though it may sometimes have been—and always looking forward with hope and confidence to the time when they could enjoy the proud privilege of exclaiming, “I am an American citizen.” The true and full account of what those privations were can never be written, for the grave has buried the hopes of many, the victims of the dreadful calamity which visited their homes last year.

I would fail in my conception of duty did I not, on this memorable occasion, make acknowledgment of my feelings of deepest gratitude to the people of Porto Rico for their hospitable reception and innumerable manifestations of cordial cooperation in executing the different trusts assigned to me and to my military assistants.

Associated with me in the military government are many able and enlightened citizens of the island. I thank them all for cordial cooperation, and I deem it fortunate that I can leave to the civil administration these efficient public servants.

To the nonsalaried members of the various administrative and advisory boards I feel deeply grateful for their disinterested and loyal service rendered to me and to their countrymen.

And now, sir, to you, as the first governor of Porto Rico, named for this high post by the President of the United States in pursuance of the law of Congress, I have the high honor and proud satisfaction of delivering the government of Porto Rico.

Right Rev. James H. Blenk, bishop of Porto Rico, having been requested to deliver the invocation, offered the following prayer:

O, Lord God Almighty, most bountiful Father of the human race, we beseech Thee graciously to give heed to our supplications. From the heart of this Thy people they rise to Thee, who art the Light of the nations.

Profoundly grateful to Gen. George W. Davis and to his noble helpers, who, in most trying times, steadfastly, intelligently, and with genuine nobility of heart devoted themselves to the public good, we lift our voices to Thee, the living God, that from Thy hand they may receive richly all things to enjoy.

Solemn and memorable for all time in the island's history and in the history of the United States of America is the inauguration of the civil government in Porto Rico. O, God, in Thee we place our trust.

Through Thy guidance and constant protection may this event usher in the dawn of a brighter future, the beginning of the fruition of our cherished hopes and aspirations. Multiply, then, we most earnestly implore Thee, the manifold gifts of Thy blessings upon Charles H. Allen, the governor of Porto Rico and the servant of Thy people. Thou knowest the full weight and significance of the responsibilities which rest upon him; Thou knowest the difficulties which may beset him in the discharge of his duties. Be Thou, Great God, his support and light.

Set high above his fellow-men, and eminently intrusted with their sacred interests, the loyal, high-souled furtherance of all the activities of the dwellers in the land, the speedy advent of the larger, fuller life and rights of American citizenship, ceaseless work, and much anxiety will be his lot. O God, be unto him a tower of strength and the inspiration of unfailing purposes of ever widening and deepening beneficence. Grant him for Thy people's sake to be always just with Thy justice, wise with Thy wisdom, patient with Thy endurance, and in all measures which make for the well-being of Porto Rico an efficient instrument in the hands of Thy Divine Providence.

Upon Thy people, on all in high station and on those in lowly condition, we beseech Thee to shower with divine abundance Thy grace and blessing. Unto all be Thou in Thy Fatherly love, the guiding light of the intellect, the resolute strength of the will, the set purpose of Christ-like striving and doing, that so,

through the sustained and harmonious endeavors of the whole body politic, our island may soon be the happy home of a contented, prosperous people, the pride of America, and a cheering example for many lands.

At 11 o'clock the oath of office mentioned in section 1757, Revised Statutes, was administered to Governor Allen by Hon. José Severo Quiñones, chief justice of the supreme court, and immediately thereafter the forts and war vessels each fired a governor's salute.

Judge Quiñones then welcomed the first civil governor of Porto Rico in the following address:

HONORABLE SIR: Having been designated by the illustrious General Davis to greet you on behalf of the people of Porto Rico, I propose, in brief and simple words, to acquit myself of the honorable duty assigned me, my scanty oratorical powers precluding that display of eloquence and loftiness of thought which distinguish so many other orators, who are the pride and ornament of our Porto Rican bar.

And this duty, honorable sir, is the more agreeable and congenial to me because, being likewise a native of this country and one deeply interested in its welfare and progress, I can not view with indifference the triumph of modern ideas, but must, with heart and soul, join all my countrymen in the welcome tendered you on this memorable day, while greeting you as the envoy of the great American people, charged with the mission of establishing the new system which inaugurates in this country an era of prosperity and wealth and which, serving as a preparatory school for the future, shall, perhaps, in no distant day open for us the doors of the Capitol at Washington as full-fledged citizens of the great North American nation.

Welcome, then, to you, honorable sir, and may Heaven grant us all the good fortune of seeing our aspirations realized.

And since you have just been installed in your high office as governor of Porto Rico, let me improve the opportunity to tell you that your arrival in this country could never have been more timely than at the present moment.

You have doubtless been informed of the grave financial crisis prevailing throughout the island, due, among other things, to the terrible hurricane of August 8 of last year, which caused thousands of victims, devastated fields, destroyed plantations, and scattered death, desolation, and horror everywhere.

With agriculture ruined in a great portion of the island through the dread phenomenon; with commerce, which had already been languishing from other causes, at a standstill, and the destitute threatened with misery and hunger, you arrive in this country in time to apply a remedy to so many evils.

Much has already been done in this direction by the home government and by the illustrious General Davis; and much, no doubt, will be accomplished through the concessions bestowed on agriculture and commerce in the new organic law for a civil government which is to-day inaugurated in this country. But there still remains much to be done, honorable sir; and albeit the resources at your disposal may be limited, the people of Porto Rico trust that with them you will attend to the most pressing need of the moment, namely, the affording of relief to the destitute classes by prosecuting the construction of highways already begun by General Davis, and undertaking other public works, such as the building of schoolhouses, whereby, besides providing occupation for the laboring classes, thus enabling them honestly to support themselves and their families, the sources of public wealth are developed through the facilities afforded for the transportation of products of the soil, commerce is encouraged, and over hamlets and cities alike are diffused such enlightenment and culture as in due time will transform these "citizens of Porto Rico" into real "citizens of the United States," with their enviable liberties and privileges.

And with the advent of the new régime inaugurated this day comes to an end the military government which for a period of eighteen months has ruled over the destinies of the people of Porto Rico.

It is but natural, honorable sir, that a people who had attained such a degree of progress as Porto Rico, who had succeeded in securing from the old mother country an autonomic form of government with its legislative chambers and council of responsible secretaries, could never be satisfied under a military government, absolute and supreme—a government which, after the first month of occupation, the treaty of peace with Spain being ratified, had no further reason to exist, especially when the greatest tranquillity prevailed throughout the country.

But if this is true and justifies the attitude of the country in persistently demanding from the home government the establishment of a civil régime, which should guarantee to the inhabitants of this island the enjoyment of those political rights that are the most precious conquest of modern civilization, it is also certain, and I take pleasure in recognizing and proclaiming the fact to the honor of the illustrious commanders who have held military sway in Porto Rico, that during the period of their incumbency not a single case is recorded of positive abuse of power exercised against any citizen; and that if some of their decisions have given rise to heated discussions, others, on the contrary, have been hailed with general satisfaction, such as, for example, the orders relating to the organization of the courts and the reform of judicial procedure, which are calculated to exert such a wholesome effect on the administration of justice and have won the approval of the American Congress, as shown by their inclusion in the act that is to govern us from this day, and after their being favorably described as “progressive and scientific” by the honorable president of the Republic, who, as is well known, besides being a profound economist, is an eminent jurist; reforms which, like many others realized during the period of his command, are due to the initiative of General Davis, seconded by the honorable members of the judicial board, who share the glory of having brought them about, as also the applause which, with no less justice than satisfaction, I tender them on this occasion.

But I should fail in the performance of a sacred duty, honorable sir, did I not offer you before closing the testimony of my gratefulness for the great honor of permitting me to administer to you, in my capacity as chief justice of the supreme court of Porto Rico, the oath of allegiance to the Constitution of the United States and other laws governing the exercise of the duties appertaining to your high office.

It is a custom of your country that the governors of the States of the Union upon being installed in their offices shall take the oath of allegiance to the Constitution before the Chief Justice of the Supreme Court, a beautiful custom, consecrating the great respect in which justice is held there and testifying to the high importance attached in your country to that institution which is charged with the duty of watching over the purity of the immortal code that has made of the American people one of the happiest and most prosperous in the world.

In my name, then, and in the name of the supreme court, and of all the other judges and tribunals of Porto Rico, accept, honorable sir, the homage of our respect and the assurance which we offer you of our cooperation whenever you may see fit to command it, as also the vote of thanks tendered, through me, for the honor conferred upon the Porto Rican judiciary in the person of the chief justice of Porto Rico.

And I close, honorable sir, wishing you, in the name of the people of Porto Rico, all manner of happiness during your stay in the island; and when, your mission over, you shall return to your country, may you carry with you the satisfaction of having done your duty in devoting all your activity and directing the best efforts of your perspicuous talent to improving the moral and material conditions of this country, so that our island, which is a veritable Eden, may become a free and contented State within the great federation of North America.

General Davis introduced Governor Allen, who spoke as follows:

At this impressive ceremony I bring to you—the inhabitants of the ever-faithful island of Porto Rico—the congratulations and good wishes of the people of the United States.

Imposing as the occasion is in itself, and far-reaching as its effect may be upon the future of your beautiful island, it is especially significant, because it marks the first step in the establishment here of civil government under the flag of the United States of America, and with the blessings and opportunities that go with it.

A new page has been turned in the volume of your history, and a new era inaugurated in the development of your island. Whether it shall turn out well or ill now depends largely upon yourselves. The greatest constitution makers can only lay the foundation. The building of the superstructure—whether or not it shall be stately, beautiful, and enduring—must rest upon the industry and wisdom of the people themselves.

The governmental plan presented in the act of Congress is only the foundation. To your care it is committed, and you to-day assume a great trust. No greater work ever confronted a people than that of building their own fortunes. It will stimulate you, also, to bear in mind that a great nation of 70,000,000 people, across the water, yet close at hand in community of thought and interest, is watching your every effort, ready to help you and to assist you to help yourselves.

Fellow-citizens of Porto Rico, as I have taken the oath of office here to-day, so from this time I become one of you in my endeavor to work with you and for you in all that tends to the true interest of the island. I bring this message from the President, and I place myself in full accord with it, that it is his intention to give to you, so far as all officials are concerned, whether selected from your own numbers or from the United States, men of character and standing, who are enthusiastic and diligent and industrious; men of high sense of honor who will not seek to advance their own fortunes at your expense and who will not allow others to do so; men who will see that justice and straightforward honesty will be meted out to all, and who will have a sole regard for the welfare of Porto Rico and the honor of the American Government in its relations to it.

If in working out the provisions of the act of Congress, which enables you to participate in the government and to provide your own legislative assembly, you are actuated by the same purpose to elect men who are devoted to the general interest of the island and the people of Porto Rico, we may confidently expect that thus working all together we shall make this island, so richly blessed by a Divine Providence in its wonderful natural resources, not only another gem of the Antilles in respect to natural beauty, but an example of what an industrious and honest people may accomplish when properly directed by a wise policy of civil government.

I bring you also the assurance that every man—be he high or low, rich or poor—under the administration of this form of government and under the sovereignty of the United States shall be justly treated, and that his rights shall be respected.

Henceforth we are under one flag. We are under the same institutions of freedom, equality, and education. Together we move on in the great American current of advancing civilization. Loving our country, animated by a high sense of honor, devoted to a common humanity, we take our place before the world and invoke on our progress the blessing of Almighty God.

At the conclusion of the address Chaplain H. A. Brown, U. S. A., pronounced the benediction, and the Star Spangled Banner was played by the Eleventh United States Infantry Band. This concluded the ceremonies.

An informal reception was then held in the executive mansion, and General Davis introduced to the governor those present.

## CHAPTER XII.

EXECUTIVE MANSION,  
*San Juan, P. R., May 1, 1900.*

## A PROCLAMATION BY THE GOVERNOR.

Pursuant to the obligations imposed upon me by the act of Congress establishing a civil government for Porto Rico to "faithfully execute the laws," it is hereby announced that pending the permanent appointment by the President and confirmation by the Senate of the officers recognized in the act of Congress above referred to the civil officers now holding positions by virtue of the appointment of the military governor will continue to hold such offices and will perform all the duties thereto legally pertaining until their successors are appointed and duly qualified.

CHARLES H. ALLEN,  
*Governor of Porto Rico.*

## CHAPTER XIII.

EXECUTIVE MANSION,  
*San Juan, P. R., June 28, 1900.*

Whereas the budget of the revenues and expenditures of the government of Porto Rico for the fiscal year ending June 30, 1900, as heretofore adopted and approved by Brigadier-General Davis, United States Army, and published by his order, as more fully appears by General Orders, No. 102, dated San Juan, P. R., April 30, 1900, together with any amendments thereto made and authorized by order of the said Brigadier-General Davis, and published by his authority, is insufficient to meet the requirements of the government of Porto Rico from and after July 1, 1900, and during the fiscal year of 1900-1901 and to carry out the provisions of the laws and orders obtaining in Porto Rico; and

Whereas it is necessary to make suitable provision to carry on the government from and after said date of June 30, 1900, to meet the provisions of the said laws and orders so aforesaid obtaining and until otherwise provided by law; and

Whereas there has been and is no law now in force enacted by the legislative assembly of Porto Rico changing the aforesaid budget or the amendments thereto:

Now, therefore, by virtue of the authority in me vested as the governor of Porto Rico, the executive council acceding hereto, I do hereby amend the budget of 1899-1900 as hereinafter set forth, and do hereby

publish and declare the budget for the year 1899-1900 as so hereinafter amended to be the general budget for the fiscal year of 1900-1901, and that the same as so hereinafter amended shall be published and continued in force until changed in pursuance of law. All departments of the government and others affected hereby are charged to govern themselves accordingly.

Given under my hand at San Juan, P. R., this 28th day of June, A. D. 1900.

CHARLES H. ALLEN, *Governor*.

By the governor:

WILLIAM H. HUNT, *Secretary*.

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## CHAPTER XIV.

### MESSAGE OF THE GOVERNOR TO THE LEGISLATIVE ASSEMBLY.

*Members of the legislative assembly of Porto Rico:*

For the first time in the annals of this island you, the representatives of the people, gather as a legislative body under American sovereignty.

To-day, in the name of the people of Porto Rico, you undertake legislation by means of which it is hoped the island will rise to a position of influence and prosperity worthy your highest hopes.

At the threshold of this great opportunity I urge you to approach the task with patriotic devotion to your country, with unselfish regard for the best results, with conscientious heed to the rights of all, so that your statute book may be strong and respected and stand for the comfort, happiness, and well-being of every inhabitant.

In the general election just passed you closed the door upon old methods and customs. You have indicated to the world your ability to conduct yourselves with order and merit. Henceforth you must move forward with the light of modern experience to guide your way. But the direction is clear.

Remember, always, your work is of the utmost moment; no carelessly considered law should, under any circumstances, find its way upon your statute book.

You may never know the anxiety with which your experiment is being watched. Let its results be such that your country and law-abiding people everywhere will approve.

It is a long-established custom in the United States for the Executive to submit to an incoming legislature a statement of the condition of the finances, and to suggest such general recommendations for legislative action as he thinks necessary. Following this custom, I submit such statement to you, reserving the right, later in the session, to make other recommendations, if any occur which seem of importance.

## FINANCES.

On the 1st of May, 1900, the day upon which civil government for the island of Porto Rico was established by law, the military government turned over its cash on hand, amounting to \$285,339.25, to the treasurer of the island; this was later increased by deposits aggregating \$65,566.37, making altogether, \$350,905.62.

But this amount must not be confused as representing a cash balance. As stated, it represented the cash on hand in the safe of the military government, against which were various obligations, the amount of which when finally settled no one can say, since among these claims are those belonging to the provincial diputacion and submitted to the commission for adjudication. Already over \$40,000 has been paid upon outside claims, so that it is barely possible that when all settlements are completed the larger part of the \$350,000 will have been exhausted in settlement of obligations incurred prior to May 1. This statement seems proper to be made lest it should appear that the civil government started with a clear net cash balance of \$350,000, when as a matter of fact it assumed with that sum obligations of a very large amount.

But whatever the amount, the civil government started in to pay its way with no debts and with little money, but with unbounded faith in the productive ability of the island to produce sufficient revenue for its needs.

The budget for the fiscal year ending June 30, 1900, amounts to \$1,984,645.31. To meet this budget the civil government received from customs the first week in May \$1,508.34.

This source of revenue, however, increased week by week, until it reached the sum of nearly \$46,000.00 for one week. From May 1 to November 1, there has been collected from all sources \$1,041,696.94, and there has been expended \$832,028.34, showing that we are well within our means and with every prospect of sufficient income to meet the current demands of our budget.

In addition to our ordinary and natural sources of income, there is still remaining to the credit of the island, from the "two million dollars customs refunding act," a balance of \$1,373,827.97. To summarize, then, we have—

Received from all sources .....	\$1,041,696.94
Expended .....	832,028.34
Leaving a balance of receipts above expenditures of .....	209,668.60
To this may be added the balance of the \$2,000,000 fund .....	1,373,827.97
Balance .....	1,583,496.57

It is difficult to say what a fair valuation of the island would be, but good judges approximate it at \$100,000,000 against which there is no outstanding obligation, and it is therefore in a satisfactory

financial condition, which it is our duty to guard, and, if we can, to improve.

The income, thus far, has been derived in a large measure from the customs receipts, and these receipts are likely to continue to be the largest source of income in the absence of further legislation on the part of Congress; but the law expressly provides that "whenever the legislative assembly of Porto Rico shall have enacted and put into operation a system of local taxation, to meet the necessities of the government of Porto Rico, and shall, by resolution duly passed, so notify the President, he shall make proclamation, and thereafter all tariff duties of merchandise and articles going into Porto Rico from the United States, or coming into the United States from Porto Rico, shall cease, and from and after such date all such merchandise and articles shall be entered at the several ports of entry free of duty," and that "in no event shall any duties be collected after the 1st day of March, 1902."

Inasmuch, therefore, as there remain but fifteen months under which, by the terms of the organic act, customs revenues may be depended upon as a support to the government, it devolves upon the legislature at as early a date as it can conveniently do so, to devise a system of taxation sufficient to meet the necessities of the government, to the end that such system may be well understood and in good working order prior to the date fixed in the law when such system shall become the source of revenue for the support of the government. As an aid and suggestion in this direction, I have the honor to recommend to your attention the following general scheme of taxation, subject to such regulations, limitations, and changes as your judgment shall deem wise and sufficient.

Pending a possible loss of customs receipts in 1902, it will be necessary, as I have before stated, for the legislature to supply the means of providing a sufficient income to meet the needs of the government. This, I take it, will at once suggest to your minds the application of some just and equitable system of taxation which will not only establish new sources of insular revenue, but will also correct serious defects in existing tax laws. Such a bill, I take it, should embrace the results of careful consideration, and should be founded upon accounts and plans of modern taxation with special reference to the conditions obtainable in this island. Legislation on this subject should provide for a direct tax on the assessed value of real and personal property, an excise tax on liquors, alcoholics, and certain other articles consumed or imported in Porto Rico, and an inheritance tax on the devolution of property.

The direct tax on property would be designed to replace the present crude and inequitable territorial tax now in force. Provisions should be made for a general assessment of all property in Porto Rico, and upon this valuation a tax of moderate amount would be levied for



insular purposes. The same basis would naturally be employed for the levying of such local taxes as may be hereafter authorized. Insular and local taxes should be collected by a force of salaried collectors and deputy collectors, in place of the inefficient and out-of-date system of commission-paid tax collectors. Such property tax would be essentially similar to the property tax in use in the United States. Exemptions, such as are found in American States whose conditions approximate those of Porto Rico, might be appropriately made of churches, charitable institutions, and public buildings. With these exceptions, every person, association, and corporation would be subject to taxation, according to ability, as represented by the net value of capital or wealth, or the nearest approximation that can be obtained.

Under the provisions of the act of Congress, approved April 12, 1900, Porto Rico was specifically exempted from the operations of the internal-revenue laws of the United States.

The purpose of this generous exemption was to allow the adoption of an insular excise system based on local conditions and requirements. With this in view, it would be well to impose an excise stamp tax on alcoholics, tobacco, and certain other articles, manufactured or imported in Porto Rico, together with a specific license tax on the sale of such articles. Moderate stamp taxes should also be imposed on notarial documents and bills of lading. The rates of taxation proposed in the bill perhaps need not be more than one-half in amount of those imposed by the internal-revenue laws of the United States. The present inconvenient and annoying "consumo" taxes collected by the municipalities should be replaced by a single insular excise tax, a portion of the proceeds of which should be apportioned among the local bodies. Provision should be made for the extension and improvement of the present useful force of internal-revenue agents, with a view to reproducing in Porto Rico the efficiency and fidelity of the internal-revenue service in the United States.

The inheritance tax should be a moderate tax upon the privilege of inheritance, increasing in rate with the remoteness of relationship, and the amount of the bequest. Such a measure would be in harmony both with fiscal usage in Porto Rico and with the trend of the best financial experience in the United States.

Your careful and earnest attention is directed to such a measure—perhaps, in all respects, the most important piece of legislation which can occupy your attention—and the subject should be treated with the conservatism and care which its importance demands.

#### EDUCATION.

Schools for the children of Porto Rico have been opened throughout the island. Each district has been given its equitable allotment based upon the population. Eight hundred schools are now in operation, a gain of 184 over last year. These schools are taught by less than 100

American and more than 700 native teachers. They are carefully supervised, properly equipped with books and auxiliary supplies, but lack proper buildings, seats, and sanitary arrangements. These schools can accommodate 40,000 children.

According to the late census, there are upward of 300,000 children for whom no provision can now be made, owing to the limited fund at the disposal of the department of education. There is urgent need of immediate relief for those children. Buildings should be erected, thoroughly equipped with all modern appliances for good work, and trained teachers placed in charge, to the end that universal enlightenment may speedily take the place of the present dominant illiteracy.

The present school law, the expression of the military government to meet an emergency, is not suited to the conditions of the island and does not lend itself to the extension of the system.

I earnestly advise the legislature to enact a new school law that will be of permanent service to the people of Porto Rico, and that will make it possible, with proper financial provision, to create at once a system of public schools that will be the pride and power of the people of Porto Rico. An enlightened citizenship is the best safeguard of republican institutions.

#### JUDICIARY.

I invite your thoughtful attention to the judicial system of the island, with the observation that no judicial power can retain the respect of the people unless it is exercised with entire impartiality and fearlessness. To this end, the judiciary must be kept apart from politics, so that all persons shall respect the judgments of the courts and feel that their lives and property will be fully protected by them. As newer methods of government supersede older ones the courts will be called upon to adjudicate the rights and interests of citizens between themselves more freely than heretofore. It therefore is proper for you to promote the independence of the judiciary and to adopt statutes which make procedure simple and plain.

It is to be presumed that the commission to codify proposed laws for Porto Rico will report upon these subjects, so that you may not deem it wise to go very far into them; but I believe you will find it expedient to adopt the institution of trial by jury without great delay. It will be a radical innovation, yet will carry with it the weight of generations of experience in lands where the liberty of the citizen is most sacredly guarded. That the people may study its operation, it occurs to me that it may well be restricted for a time to criminal cases where the charge against the accused requires, if he is convicted, long term in the penitentiary or capital punishment.

With a prudent law for the selection of the jury, so as to insure jury panels which include good citizens who have tangible material

interests in the government, I believe great good will follow from the experiment.

I would also ask your attention to the present number of judges, believing that in at least two judicial districts there is no need for three judges on each court.

#### MUNICIPAL GOVERNMENT.

Present laws controlling municipal government are unsatisfactory. There is no need of the cumbersome form of government which now obtains without regard to the classification of cities. It is unnecessarily expensive and elaborate.

I recommend a revision of the municipal law so as to put cities into two or three classes; say, for instance, municipalities with 20,000 or more people are to be of the first class, those of 10,000 and less than 20,000 to be of a second class, and all others to be made towns. For the cities mayors and councils should be provided, while three commissioners may well be intrusted with responsibility for the welfare of the towns. Such a system will allow for less complex and less expensive government of smaller places, and with a new system of taxation will, to a great extent, do away with the frequent complaint that the numerous city officials in smaller places are unpaid for months at times.

Furthermore, no alcalde should have judicial power—his functions ought to be administrative and executive—and I recommend the repeal of the order which vested the alcaldes with power to hold municipal court by transferring such authority to a police magistrate, who should be paid a fixed salary and no fees whatsoever.

For the convenience of government, subdivisions of the islands into counties will be desirable. These subdivisions should be made with due regard to natural geographical lines—rivers, mountains, and harbors. Counties should be bodies politic and corporate, operating under uniform systems of government with specific powers granted by the legislative assembly. These powers ought to be exercised only by boards of supervisors or by agents and officers acting under their authority, with provision, however, for approval by a central authority in respect to more important matters.

For the present the supervision of roads and bridges might be intrusted to the board of supervisors, as well as the care of indigent sick (not in municipalities), erection of county poor farms, establishment, abolishment, and changing of election precincts, appointment of judges of election, canvassing of election returns, examination, settlement, and allowance of claims legally chargeable against the counties. These supervisors might also be authorized to fix a rate of tax levy annually on the taxable property of the county, not exceeding a specific amount, and certify the same to the treasurer of the

island, subject always to the approval of that official or the executive council.

In time the powers of supervisors can be increased, and the right to issue bonds may be delegated as the fiscal needs of the counties may develop.

Engineers might well be employed to advise proper county boundaries, and I submit to you that it would be wise to postpone the time when any county-government bill shall go into effect until the executive council has received the report of such engineers and recorded its approval of any proposed subdivisions.

#### INSULAR POLICE.

While the United States soldiers stationed in the island, commencing with the general in command, have always been ready and willing to respond to any demand of the civil government, it is a pleasure to be able to say that since the 1st of May the conditions have been such that not a soldier has been called upon by the civil government to perform civilian work, nor has a single soldier been so employed.

The apprehension and arrest of criminals, the preservation of law and order, has been attended to by the insular police, which is practically the constabulary of the island.

This body of men, from the chief down through the whole organization, has been governed by an esprit de corps most commendable. As a force it is well disciplined, made up of an excellent personnel, and by the quality and impartiality of its membership commands respect all over the island. Placed often in trying circumstances, among people of its own nationality, it has never failed to respond to its duty with promptness, loyalty, and faithfulness. I have been closely associated with the force, and consider it a pleasure to bear witness to its general excellence and to commend it as an organization.

It would be well for you to consider whether or not in all towns and cities below 20,000 inhabitants protection to persons and property and efficiency and economy of administration would not be subserved by increasing the force to sufficient numbers to enable it to police the smaller towns under the alcaldes, and to be paid from the funds of the central government. Such an efficient control could be easily had by an increase of the force, and the details could be easily arranged.

#### PUBLIC WORKS.

The subject of public works always has occupied a prominent part in the legislative policy of the island, and will continue to do so for many years. The improvement and value of real estate, industrial and commercial progress, the prosperity, happiness, and content of the people will all be duly advanced and subserved by a wise policy,

adapted at an early stage of civil government here and directed toward permanent improvements in the island. The lands of Porto Rico are very fertile, well adapted (according to character of soil and location) for the cultivation of nearly all tropical products, and yet it must be noticed by every observer that the moment he approaches the interior he begins to see neglect upon every hand, for lack of proper transportation facilities. The soil will produce abundantly and with little expense for labor, but the expense of carrying the products over the dangerous roads and trails (often in the rainy season impassable for days) presents such disadvantages that the margin of profit is entirely consumed.

The landowner considers, properly enough, that under such conditions it is folly to spend time and labor in raising more than enough for home consumption of any product. The result is that many estates are heavily mortgaged, most landowners are poor, none are able to employ labor continuously or at living wages, and are seldom in a position to relieve hunger or distress.

The present condition of crops is on the whole most encouraging. The island itself offers a very great hope for the future, but the greatest relief and the most direct aid which could be furnished by the insular government would be the construction of good roads from seaboard towns into the interior and of substantial trails branching out into the less populous communities. The great crying need of the island for centuries has been roads. The agitation of the question and the pleadings of the people did, many years ago, bear fruit to the extent of the formation of plans, which were elaborately conceived, most attentively studied and approved, but which never advanced beyond the paper period. At the time of the American occupation there was but one really good road—that from San Juan to Ponce.

A few short stretches of completed road led out from the seacoast towns a few miles toward the interior. The military government immediately set about the building and repair of roads. Because much of the work was at first undertaken hastily to relieve the demand for labor or food and was therefore without proper surveys or location of lines, a considerable portion was speedily undone by rains and floods. Later, the matter was taken up in a more deliberate and comprehensive way, and now a number of substantial roads are under construction.

I submit herewith, from the president of the board of public works, a statement showing the location, character, and extent of the several contracts now being undertaken and from what sources the funds for the construction of the roads were derived.

The length and cost of roads completed, partly finished, or in the process of construction amount in round numbers to about 108 miles, and the contracts covering the same have aggregated some \$1,127,000.

The roads thus alluded to form a large portion of the so-called "trunk lines." In addition to these, there would naturally be projected and built shorter and less expensive roads running from the trunk lines into the interior and from township to township, or improved trails suitable, under stress of circumstances, to be used as wagon roads until the regular revenues derived should have attained such proportions as to warrant from time to time the building of more permanent roads.

An approximate estimate of the amount required for completing the roads, aqueducts, and bridges on the plan suggested for the island would aggregate about \$4,000,000. It would be folly, of course, to expect the annual revenues of the island to admit of an apportionment sufficient for the construction of these new roads. Indeed, in this country, with the heavy rains and washouts, the stiff grades to be encountered, and the many engineering obstacles to be overcome, road building is necessarily expensive, and to maintain roads properly is a bill of expense which can hardly be realized. In the mountainous region, during the rainy season, landslides and washouts, especially where the roads have not been firmly settled, will be frequent and a constant source of expense. So it can hardly be expected that the funds available for road purposes from year to year will be more than sufficient to keep up roads now in existence and in process of construction. There should be remaining and available nearly \$1,000,000 from the \$2,000,000 customs-refunding act generously passed by Congress for the needs of Porto Rico. It has been the policy of the President that this fund should be used for permanent improvements for the benefit of the people of Porto Rico, and should not be expended in maintenance or ordinary running expenses.

The amounts advanced from this fund have been allotted to the military government by the War Department, the largest amount being for the public roads to meet the demand for labor. Of this amount, the civil government has not had one dollar allotted to it, nor has it received any money from the United States Treasury. It would, perhaps, be wise enough that some of this available money should be appropriated for a further extension of public roads. This is a subject which will claim the consideration of your body. There is also a claim against Cuba, as yet unsettled, for money amounting to over \$2,000,000 loaned that island by Porto Rico. I mention this in this connection because I think, as a matter of right, it ought to be promptly adjudicated, and if it should be paid into the treasury of Porto Rico the money could be allotted for road building, and it would not be necessary to consider other means of providing funds.

In consideration therefore of the vital importance of good roads; the large expense to be incurred in their construction and maintenance; the fact that they are of permanent value to the island (to be used and enjoyed by all the people for time to come), the question naturally

will occur to you whether or not works of such a permanent character and of such expensive nature ought to be undertaken from current revenues of the island and the people taxed to the extent necessary for an improvement from which the future will derive, perhaps, a larger advantage. It might be thought wise by you that a loan should be sought by the island, under proper restrictions and regulations, not only for road building, but for education and other large purposes.

Should this question commend itself to your good judgment, I suggest that you carefully consider whether or not the wisest way would be that such loan should be raised by debentures, fixing a sum of money, not to exceed a certain limit, for such general purposes as the legislature shall prescribe, and for which resolutions shall hereafter pass the executive council and be approved by the governor; all debentures issued under such authority to be in such form and for such amounts as shall be prescribed by the executive council and approved by the governor; and that the money raised or drawn and expended from such debentures shall be so drawn from time to time as the executive council, with the approval of the governor, shall designate. The general detail of a plan of debentures, with a view of preventing unauthorized use of public moneys, can be carefully worked out, to the saving of interest to the island and to the security of the investor.

#### HARBOR WORKS.

There is much required in the way of improved harbor facilities. I recommend that Congress be petitioned to make an appropriation, to be immediately available, for deepening, widening, and straightening existing channels in San Juan Harbor, to a depth of 30 feet mean low water. To supplement this work, it would be well to further consider the wisdom of an appropriation of money from insular funds for work within the harbor lines not otherwise provided for.

There is now on hand, and rapidly deteriorating for lack of use, a dredging plant, owned by the insular government. I suggest that an arrangement be considered by which this plant may at once be put in working order and systematic dredging undertaken, with a view not alone of increasing harbor area, but by making land along the eastern shore of the harbor, which will undoubtedly return to the island many fold the cost of making.

Commerce is attracted by superior harbor facilities. It is easily turned aside where none are furnished or where those already given are not kept up to the needs of advancing demands. The commercial advantage of such improvements readily appears in the use and convenience of the dock recently built by the New York and Porto Rican Steamship Company, which has proved so very needful that others, both in this harbor and elsewhere, are talked about and projected.

I recommend also that if the Navy Department of the United States

still desires its use the iron pier at Mayaguez, with so much adjoining land as may be required for the purpose of coal shed, be turned over to that Department upon a satisfactory lease, or if the legislature thinks best, that it be sold outright, providing arrangements as to price be satisfactorily made.

#### PRISONS.

At this time there are confined in the four jails in the island 650 criminals.

In all schemes of punishment the purpose of reformation should be the main thought, and the future usefulness of the criminal should be kept constantly in mind. I have made a personal inspection of the jails, and find them as a rule in excellent condition. The prisoners are properly looked out for as to personal cleanliness; sanitary conditions, while leaving much to be hoped for in the future, are still better than would be expected, and both the quality and the quantity of food are good and sufficient.

The buildings themselves, as a rule, are well enough adapted to the purpose to serve for the present. The future may develop a need of a new penitentiary in some less populous part of this island or one of the smaller islands, as the criminals are now crowded, and there is much need of a larger and better infirmary, but there are so many more serious needs in the island for present attention that the subject of a new penitentiary need not be agitated at this present time, or until the legislature, through the personal inspection of its committee, has become thoroughly familiar with the subject.

#### CHARITABLE INSTITUTIONS.

The subject of charitable institutions is one engaging the attention not only of those officially connected with affairs, but of all who from philanthropic motives are led to consider such matters. There is not an asylum in the island for the blind, the crippled, or the incurable. It is supposed that on the breaking up of the military department of Porto Rico there will be available quite a number of well-built and commodious buildings suitable for public purposes. If the President were appealed to and the necessities of the case brought to his attention it would be possible for him to allot to the insular government, for charitable and other purposes, such of these buildings not needed for military use, pending the ultimate decision of the Congress of the United States as to transfer of title.

I recommend that the committee having these institutions under its immediate charge consider the wisdom of removing the insane into other quarters, if such can be had, and in the building which they now occupy establishing an asylum under the care and control of the board of charities for the blind and cripples. Those unfortunates all over the island are not only a public charge of themselves, but are



allowed publicly to solicit alms and to make display of their infirmity for the purpose of appealing more strongly to private sympathy. They are also taken about by relatives or friends who make their own living out of the infirmities of their charges. These unfortunate people should be at once collected and made a public charge in some public institution where they will be properly taken care of. The committee on public charitable institutions will have a great problem to consider, and the membership should represent the best material at the command of the legislature. This committee should at once inspect such public institutions as now exist as to the management of the property and the care of the inmates. They should then inaugurate legislation to secure such changes as their inspection finds to be needed.

In this connection it would be well for the legislature to consider whether or not the commissioner of the interior is not already overburdened with manifold duties, and whether or not that officer should be relieved from some of his duties. When it is considered the number of important bureaus practically placed in his charge under the military order transferring to him the duties formerly placed upon others, it would seem that more work was given him than one man should undertake. If this should so appear to the legislature, it might be well, not only for the purpose of relieving the department, but also in the line of good legislation, to establish a bureau of public charities and one of public health, which should report directly to the governor.

You are to-day the masters of your own future. December 15 the military department of Porto Rico will disappear. All United States soldiers, except the small force needed to care for the permanent fortifications, will have left the island, and for the first time in over four hundred years the people of Porto Rico will be relieved from military rule.

In the work you are about to undertake you will need to exercise all the virtues of patriotism, loyalty, and patience, for the eyes of the world are upon you. Every step will be criticised, and you must be prepared to defend your position upon every public question. If you follow the guidance of the best experience—if you are wise and conservative—all will come out well, and the future will pay the just tribute to your faithfulness which a hasty critic may fail to give. You are engaged in work of the utmost import for your country, and I believe you will succeed.

## CHAPTER XV.

**OFFICIAL DIRECTORY OF THE CIVIL GOVERNMENT OF PORTO RICO.**

[Compiled under the direction of the governor, by Arthur E. Parke, deputy secretary. Corrected to April 15, 1901.]

The civil government of Porto Rico, by an act entitled "An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes," approved April 12, was organized, and the governor inaugurated on May 1, 1900.

The act, commonly known as the "Foraker bill," provides that the President of the United States, by and with the consent of the Senate, shall appoint a governor, a secretary (who will act as governor in case of death, removal, resignation, or disability of the governor, or during his temporary absence from Porto Rico), an attorney-general, a treasurer, an auditor, a commissioner of the interior, a commissioner of education.

With the exception of the governor, all the above-named officers, together with five other persons, natives, also appointed by the President, shall constitute an executive council. All the above are appointed for four years.

A house of delegates is also provided for, to consist of 35 members, elected biennially. For the purpose of such elections Porto Rico is divided into seven districts as follows: San Juan, Humacao, Guayama, Ponce, Arecibo, Aguadilla, Mayaguez, from each of which districts five delegates are elected.

The executive council forms the higher and the house of delegates the lower branch of the legislative assembly.

## THE GOVERNOR.

Charles Herbert Allen, of Lowell, Mass., U. S. A., born in that city April 15, 1848; attended public schools; graduated from Amherst in the class of 1869, degree of A. M., 1872, degree of LL. D. in 1899; manufacturer; member of the Massachusetts house of representatives and of the Massachusetts senate; member of the Forty-ninth and Fiftieth Congresses, declined renomination; director in several financial institutions and manufacturing corporations; trustee of Amherst College; Assistant Secretary United States Navy from May 7, 1898, to April 18, 1900; appointed on that date first civil governor of Porto Rico, sailed for Porto Rico on April 21, and was inaugurated governor on May 1, 1900; term of service will expire April 18, 1904.

The annual salary of the governor is \$8,000. In addition thereto he is entitled to the occupancy of the buildings heretofore used by the chief executive of Porto Rico, with the furniture and effects therein, free of rental.

Private secretary to the governor, Jacob Sleeper; residence, 5 Fort-aleza street, San Juan.

Stenographer to the governor, Maynard K. Yoakam; residence, 53 San Francisco street, San Juan.

#### THE SECRETARY.

William H. Hunt was born in New Orleans, La., November 5, 1857. Educated at the Hopkins grammar school and Yale College in New Haven, Conn.; studied law in the University of Louisiana at New Orleans; went west to Montana in 1878; was admitted to the bar in 1879; was collector of customs for Montana and Idaho from 1881 to 1885; was attorney-general of Montana from 1885 to 1887; was a member of the legislature in 1888-89; elected judge of the district court of the first district of Montana in 1889; reelected for four years in 1892; in 1894 was elected justice of the supreme court of the State for six years; in June, 1900, was appointed secretary of Porto Rico.

The annual salary of the secretary is \$4,000.

Assistant secretary, James H. Mac Leary; residence, executive mansion, San Juan, P. R.

Deputy secretary, Arthur E. Parke; residence, Olleria station, Santurce.

#### THE ATTORNEY-GENERAL.

James S. Harlan was born of a Kentucky family on November 24, 1861. He was educated at public and private schools in Kentucky, and finally graduated from the University High School of Louisville. He then entered the class of 1883 at Princeton University, and after graduating from that institution he entered the Columbian University of law. Later he took up his residence in Chicago, Ill., where he entered the law office of Melville W. Fuller, now Chief Justice of the United States. He prepared for his admission to the bar in that office and became a member of the bar in Illinois in 1885. Five years later he became a member of the law firm of Gregory, Booth & Harlan, from which firm he retired in 1893, since which time he has continued in practice of his profession alone. In January, 1901, he was appointed attorney-general of Porto Rico.

The annual salary of the attorney-general is \$4,000.

#### THE TREASURER.

Jacob H. Hollander was born in Baltimore, Md., July 23, 1871. He was educated at Baltimore, graduating from the Johns Hopkins University as B. A. in 1891, and as Ph. D. in 1894. Prior to graduation, appointed instructor in political economy at Amherst College; soon called to his alma mater, being promoted from junior grade to his present rank of associate professor of finance, which post he now

holds under leave of absence granted by the university. Served as secretary of the Bimetallic Commission, sent abroad in 1897 by President McKinley to negotiate a monetary agreement with foreign powers. In 1889-1900 he was chairman of the municipal lighting commission of Baltimore. Appointed in February, 1900, by the Secretary of War special commissioner to revise the laws relating to taxation in Porto Rico. While engaged in this duty was appointed by President McKinley as treasurer of Porto Rico.

The annual salary of the treasurer is \$5,000.

Deputy treasurer, B. R. Dix; residence, Madres station, Santurce.

Chief of internal-revenue agents, Jno. S. Hord; residence, Olleria station, Santurce.

Chief of bureaus of internal-revenue and municipal affairs, A. Solomon; residence, Instituto station, Santurce.

Chief of bureau of accounts, Louis D. Harry; residence, Madres station, Santurce.

Supervisor of assessments, Arthur E. Linhart; residence, 46 Sol street, San Juan.

#### THE AUDITOR.

John R. Garrison was born near Garrisonville, Stafford County, Va., August 27, 1838. Educated at West River Classical Institute, Maryland; Union Academy, Washington, D. C., and Dickinson College, Carlisle, Pa. Graduate in law (LL. B.) and post graduate (LL. M.) of Columbian University, Washington, D. C. Member of the bar of supreme court of District of Columbia, United States Court of Claims, Supreme Court of the United States, and supreme court of Porto Rico. Entered First Comptroller's Office, Treasury Department, United States, as clerk of class 1 in 1863, promoted through each grade to chief of division of diplomatic and consular accounts (1884-85). Appointed by the President deputy first comptroller, United States Treasury, and held that office from 1885 to 1893. Practiced law in Washington, D. C., five years (1893-1898). Appointed auditor of Porto Rico under late military government May 23, 1899, organized the auditing system, and held that office to termination of the military government. Appointed by President McKinley auditor of Porto Rico.

The salary of the auditor is \$4,000 a year.

Deputy auditor, E. S. Rockwell; residence, 9 Fortaleza street, San Juan.

Clerk in charge department of customs, Alexander Schlegel; residence, 20 Cruz street, San Juan.

Clerk in charge printing and supply division, William J. Houghtaling; residence, 7 San José street, San Juan.

Clerk in charge audit of internal-revenue accounts, J. R. Noble; residence, Olleria station, Santurce.

## THE COMMISSIONER OF THE INTERIOR.

William H. Elliott was born at Newcastle, Ind., July 4, 1844; graduated from the United States Naval Academy in 1865; resigned as lieutenant in the Navy in 1870; studied and practiced law with his father, Hon. J. T. Elliott, ex-judge of the supreme court of Indiana, until 1877, when he purchased a newspaper and devoted himself to journalism until 1898. Upon the breaking out of the Spanish war he volunteered, was commissioned as lieutenant, and served as executive officer of the *Leonidas*. After the war he was appointed director-general of posts of Porto Rico and organized the service in the island. Upon the abolition of the department of posts he was appointed commissioner of the interior.

The salary of the commissioner of the interior is \$4,000.

Deputy commissioner of the interior and chief of bureau of agriculture and mines, Juan B. Rodriguez; residence, Bayamon.

## THE COMMISSIONER OF EDUCATION.

Martin Grove Brumbaugh was born in Huntingdon County, Pa., April 14, 1862. He is of German descent, his ancestors having been driven from Germany by the exactions of the treaty of Westphalia. He was educated in the public schools, the State normal school at Millersville, Pa., and in Juniata College (B. E., M. E., B. S., and M. S.), Harvard College, and the University of Pennsylvania (A. M., Ph. D.). He has taught in the public schools, in the normal school, in Juniata College (of which he is now president), and the graduate department of the University of Pennsylvania (being the head of the department of pedagogy). He was county superintendent of public schools (1884–1890), State conductor of teachers' institutes in Louisiana for five years, and lecturer on educational topics in almost all of the States east of the Mississippi. He is the author of many volumes, and editor of the Lippincott Educational Series. He is a member of the National Educational Association, the Pennsylvania Historical Society, the Pennsylvania German Society, and many other educational and benevolent associations.

The salary of the commissioner of education is \$4,000 a year.

Assistant commissioner: S. B. Heckman; residence, Latimer station, Santurce.

## COMMISSIONER TO THE UNITED STATES.

Hon. Federico Degetau, Washington, D. C.

## THE EXECUTIVE COUNCIL (ARRANGED ALPHABETICALLY).

	Residence.
Hon. William H. Hunt, president.....	San Juan Gate Pavilion.
Barbosa, Hon. Jose C.....	28 San Francisco street.
Brioso, Hon. Jose Gomez.....	First Line, Puerta de Tierra.

Brumbaugh, Hon. Martin Grove .....	Latimer station, Santurce.
Crosas, Hon. Andres .....	Crosas station, Santurce.
Elliott, Hon. William H .....	Barracones station, Puerta de Tierra.
Garrison, Hon. John R .....	Hotel Inglaterra.
Guzman Benitez, Hon. Jose .....	Mount Vernon Hotel.
Harlan, Hon James S .....	Hotel Olimpo, Santurce.
Hollander, Hon. Jacob H .....	62 San Francisco street.
Matienzo Cintron, Hon. Rosendo .....	30 San Francisco street.

## OFFICERS OF THE EXECUTIVE COUNCIL.

Charles H. Magee, chief clerk .....	21 Cruz street.
Calixto Romero, translator .....	Iglesia Segunda station, Santurce.
Nicolas Rodriguez, sergeant-at-arms .....	26 Cruz street.

## STANDING COMMITTEES OF THE EXECUTIVE COUNCIL.

1. On the finances and appropriations: Messrs. Hollander, Barbosa, Garrison.
2. On the judiciary: Messrs. Harlan, Garrison, Guzman.
3. On agriculture and manufactures: Messrs. Crosas, Elliott, Briosio.
4. On franchises, privileges, and concessions: Messrs. Harlan, Hollander, Matienzo, Brumbaugh, Briosio.
5. On municipal and private corporations: Messrs. Matienzo, Guzman, Harlan.
6. On roads and internal improvements: Messrs. Elliott, Matienzo, Briosio.
7. On education: Messrs. Brumbaugh, Barbosa, Elliott.
8. On printing: Messrs. Garrison, Crosas, Hollander.
9. On public institutions and property: Messrs. Crosas, Brumbaugh, Barbosa.
10. On harbors, public lands, and mining: Messrs. Harlan, Matienzo, Guzman.
11. On counties and county lines: Messrs. Barbosa, Crosas, Briosio.
12. On enrolled and engrossed bills: Messrs. Brumbaugh, Matienzo, Elliott.

## ALPHABETICAL LIST OF THE MEMBERS OF THE EXECUTIVE COUNCIL, SHOWING THE COMMITTEES OF WHICH THEY ARE MEMBERS.

Hon. William H. Hunt, president of the council.

Barbosa .....	Counties and county lines, chairman. Finance and appropriations. Education. Public institutions and property.
Briosio .....	Roads and internal improvements. Counties and county lines. Agriculture and manufactures. Franchises, privileges, and concessions.
Brumbaugh .....	Education, chairman. Enrolled and engrossed bills, chairman. Franchises, privileges, and concessions. Public institutions and property.
Crosas .....	Agriculture and manufactures, chairman. Public institutions and property, chairman. Printing. Counties and county lines.
Elliott .....	Roads and internal improvement, chairman. Agriculture and manufactures. Education. Enrolled and engrossed bills.

Garrison .....	Printing, chairman. Finance and appropriations. Judiciary.
Guzman .....	Judiciary. Municipal and private corporations. Harbors, public lands, and mining.
Harlan .....	Judiciary, chairman. Franchises, privileges, and concessions, chairman. Harbors, public lands, and mining, chairman. Municipal and private corporations.
Hollander .....	Finance and appropriations, chairman. Franchises, privileges, and concessions. Printing.
Matienzo .....	Municipal and private corporations, chairman. Roads and internal improvements. Enrolled and engrossed bills. Harbors, public lands, and mining. Franchises, privileges, and concessions.

## THE HOUSE OF DELEGATES.

First district .....	San Juan.
Rossy, Manuel F .....	San Juan.
Sanchez Morales, Luis .....	San Juan.
Egozcue, Manuel .....	San Juan.
Ferrer, Gabriel <sup>1</sup> .....	San Juan.
Veve, Santiago .....	Fajardo.
Second district .....	Arecibo.
Amadeo, Lucas <sup>2</sup> .....	Ciales.
Santoni, Félix .....	Arecibo.
Coll y Toste, Cayetano .....	San Juan.
Zeno Gandía, Manuel .....	Ponce.
Mattey, Angel .....	Utuado.
Third district .....	Aguadilla.
Torregrosa, Luis A. ....	Aguadilla.
Domenech, Manuel .....	Ponce.
Mendez Martinez, Aurelio .....	Lares.
Mejias, Francisco <sup>1</sup> .....	Yauco.
Viveni, Pedro S <sup>2</sup> .....	Lajas.
Fourth district .....	Mayaguez.
Quiñones, Francisco Mariano .....	San German.
Fajardo, Pascasio .....	Mayaguez.
Cornwell, Frederick .....	Mayaguez.
Sein Isasa, Ignacio .....	Añasco.
Todd, Roberto H. ....	San Juan.
Fifth district .....	Ponce.
Parra Capó, Francisco .....	Ponce.
Besosa, Pedro Juan <sup>2</sup> .....	Ponce.
Colón, Ulpiano R .....	Ponce.
Rosaly, Pedro Juan .....	Ponce.
Arroyo, Pedro .....	Barros.
Sixth district .....	Guayama.
Rodriguez, Manuel .....	San Juan.
Tous y Soto, José .....	Arecibo.

<sup>1</sup> Deceased.<sup>2</sup> Failed to qualify.

## Sixth district—Continued.

Blondet, Carlos .....	Guayama.
Descartes, Pedro María .....	Ponce.
Carrión, Tomas .....	Juana Diaz.

## Seventh district .....

Aponte, Leandro .....	Humacao.
Yabucoa.	
Veve, José Antonio .....	Fajardo.
Zechini, Antonio .....	Rio Grande.
Lugo, Viña, Eduardo .....	Guayama.
Serrano, Felipe .....	Humacao.

## HOUSE OF DELEGATES (ARRANGED ALPHABETICALLY).

Name.	Home address.	Residence.
Amadeo, Lucas <sup>1</sup> .....	Ciales .....	
Aponte, Leandro .....	Yabucoa .....	Hotel Mayflower.
Arroyo, Pedro .....	Barros .....	37 Luna street.
Besosa, Pedro Juan <sup>2</sup> .....	Ponce .....	
Blondet, Carlos .....	Guayama .....	25 San Francisco street.
Carrión, Tomas .....	Juan Diaz .....	23 San José street.
Coll y Toste, Cayetano .....	San Juan .....	16 Fortaleza street.
Colón, Ulpiano R. ....	Ponce .....	Hotel Mayflower.
Cornwell, Frederick .....	Mayaguez .....	Corner Tetuan and San Cristo streets.
Descartes, Pedro Maria .....	Ponce .....	Hotel Mayflower.
Domenech, Manuel .....	Ponce .....	Hotel Mayflower.
Egozcue, Manuel .....	San Juan .....	72 Fortaleza street.
Fajardo, Pascasio .....	Mayaguez .....	Hotel Mayflower.
Ferrer, Gabriel <sup>1</sup> .....	San Juan .....	
Lugo Viña, Eduardo .....	Guayama .....	Rio Piedras.
Mattey, Angel .....	Utua .....	Hotel Mayflower.
Mejias, Francisco <sup>1</sup> .....	Lares .....	101 Sol street.
Mendez Martinez, Aurelio .....	Lares .....	64 San Francisco street.
Parra Capo, Francisco .....	Ponce .....	Hotel Mayflower.
Quinones, Francisco Mariano .....	San German .....	Hotel Mayflower.
Rordiguez, Manuel .....	San Juan .....	Corner San Cristo and San Sebastian.
Rosaly, Pedro Juan .....	Ponce .....	Hotel Mayflower.
Rossy, Manuel F. ....	San Juan .....	19 Cruz street.
Sanchez Morales, Luis .....	San Juan .....	11 San Cristo street.
Santoni, Felix .....	Arecibo .....	Hotel Mayflower.
Sein Isasa, Ignacio .....	Añasco .....	Hotel Mayflower.
Serrano, Felipe .....	Humacao .....	18 San Cristo street.
Todd, Roberto H. ....	San Juan .....	37 Fortaleza street.
Torregrosa, Luis A. ....	Aguadilla .....	6 San Cristo street.
Tous y Soto, José .....	Arecibo .....	Hotel Helvetia.
Veve, José Antonio .....	Fajardo .....	Hotel Mayflower.
Veve, Santiago .....	Fajardo .....	Hotel Mayflower.
Vivoni, Pedro S. <sup>2</sup> .....	Lajas .....	
Zechini, Antonio .....	Rio Grande .....	Hotel Mayflower.
Zeno Gandia, Manuel .....	Ponce .....	43 San Cristo street.

<sup>1</sup> Deceased.<sup>2</sup> Failed to qualify.



## OFFICERS OF THE HOUSE OF DELEGATES.

Secretary	Salvador G. Ros.
Interpreter and translator	Pedro Castro.
Translator	Alberto Defillo.
Translator	I. Delgado.
Clerk	Manuel Catala.

## COMMITTEES OF THE HOUSE OF DELEGATES.

1. Agriculture and irrigation: Messrs. Francisco Mejias, Santiago Veve, Manuel Domenech, Pedro Arroyo, Pedro M. Descartes, Antonio Zechini, Manuel Zeno Gandia.
2. Charities: Messrs. Francisco Mejias, Luis A. Torregrosa, Santiago Veve.
3. Libraries: Messrs. Francisco M. Quiñones, Manuel Zeno Gandia, Felipe Serrano.
4. Science and arts: Messrs. Francisco M. Quiñones, Cayetano Coll y Toste, Manuel Zeno Gandia.
5. Commerce and banks: Messrs. Luis Sanchez Morales, Pedro J. Rosaly, Manuel Egozcue, Ulpiano R. Colón, José Tous y Soto.
6. Ways and means: Messrs. Pedro J. Rosaly, Luis Sanchez Morales, Manuel Egozcue, Manuel Domenech, Pascasio Fajardo, José A. Veve, Manuel Rodriguez.
7. Municipal and private corporations: Messrs. Luis A. Torregrosa, José Tous y Soto, Ulpiano R. Colón, Frederick Cornwell, Roberto H. Todd.
8. Accounts: Messrs. Manuel Rodriguez, Angel Matthey, Ignacio Sein Isasa.
9. Elections: Messrs. Santiago Veve, Francisco Parra Capó, Pedro M. Descartes, Tomas Carrión, Roberto H. Todd.
10. Prisons: Messrs. Cayetano Coll y Toste, José Tous y Soto, Manuel Domenech.
11. Expenses of the house: Messrs. José Mendez Martinez, Eduardo Lugo Viña, Felipe Serrano.
12. Printing: Messrs. Luis Sanchez Morales, Manuel Zeno Gandia, Roberto H. Todd.
13. Industries, manufactures, weights, and measures: Messrs. Ulpiano R. Colón, Manuel Rodriguez, Antonio Zechini.
14. Public institutions: Messrs. Francisco M. Quiñones, Cayetano Coll y Toste, Pascasio Fajardo.
15. Public instruction: Messrs. Manuel Zeno Gandia, Luis Sanchez Morales, Tomas Carrión, Felipe Serrano, Luis A. Torregrosa.
16. Legislation: Messrs. Francisco Parra Capó, José Tous y Soto, Pascasio Fajardo, Frederick Cornwell, Felix Santoni.
17. Insular offices: Messrs. Cayetano Coll y Toste, Manuel Egozcue, Ulpiano R. Colón, Luis A. Torregrosa, José A. Veve.
18. Judicial organization and proceedings: Messrs. Frederick Cornwell, Francisco Parra Capó, José Tous y Soto, Pascasio Fajardo, Leandro Aponte.
19. Organization of districts, also boundary lines: Messrs. Francisco M. Quiñones, Luis Sanchez Morales, Manuel Domenech, Pedro M. Descartes, Angel Matthey, Carlos Blondet, Eduardo Lugo Viña.
20. Police: Messrs. Santiago Veve, Luis Sanchez Morales, Francisco Parra Capó, Frederick Cornwell, Tomas Carrión.
21. Budget of expenses: Messrs. Manuel Egozcue, Luis Sanchez Morales, Pascasio Fajardo, Pedro J. Rosaly, Santiago Veve, Angel Matthey, Pedro Arroyo.
22. Engrossed and enrolled bills: Messrs. Eduardo Lugo Viña, Ulpiano R. Colón, Tomas Carrión.

23. Ports and mines: Messrs. Cayetano Coll y Toste, Manuel Domenech, Roberto H. Todd.
24. Claims: Messrs. Pascasio Fajardo, Luis A. Torregrosa, Felipe Serrano.
25. Compilation and publication of laws: Messrs. Roberto H. Todd, Felix Santoni, Felipe Serrano.
26. Regulations and government of the house: The speaker, Messrs. Manuel Zeno Gandia, Ulpiano R. Colón, Frederick Cornwell.
27. Health: Messrs. Manuel Zeno Gandia, José Tous y Soto, Luis A. Torregrosa.
28. Lands and other properties: Messrs. Aurelio Mendez Martinez, Santiago Veve, Pedro M. Descartes.
29. Labor: Messrs. Luis Sanches Morales, Carlos Blondet, Tomas Carrión.
30. Roads and public buildings: Messrs. Manuel Domenech, Cayetano Coll y Toste, Francisco M. Quiñones, Ignacio Sein Isasa, Aurelio Mendez Martinez.

ALPHABETICAL LIST OF THE MEMBERS OF THE HOUSE OF DELEGATES SHOWING  
THE COMMITTEES OF WHICH THEY ARE MEMBERS.

Hon. Manuel F. Rossy, speaker, committee on regulations and government of the house, chairman.

Amadeo .....	On no committees.
Aponte .....	Judicial organization and proceedings.
Arroyo .....	Agriculture and irrigation.
	Budget of expenses.
Besosa .....	On no committees.
Blondet .....	Organization of districts; also boundary lines.
	Labor.
Carrión .....	Elections.
	Public instruction.
	Police.
	Engrossed and enrolled bills.
	Labor.
Coll y Toste .....	Ports and mines, chairman.
	Insular offices, chairman.
	Prisons, chairman.
	Roads and public buildings.
	Public institutions.
	Science and arts.
Colón .....	Industries, manufactures, weights and measures, chairman.
	Commerce and banks.
	Municipal and private corporations.
	Insular offices.
	Engrossed and enrolled bills.
	Regulations and government of the house.
Cornwell .....	Judicial organization and proceedings, chairman.
	Regulations and government of the house.
	Police.
	Legislation.
	Municipal and private corporations.
Descartes .....	Agriculture and irrigation.
	Elections.
	Organization of districts; also boundary lines.
	Land and other properties.

Domenech .....	Roads and public buildings, chairman. Ports and mines. Agriculture and irrigation. Ways and means. Prisons. Organization of districts; also of boundary lines.
Egozcue .....	Budget of expenses, chairman. Insular offices. Ways and means. Commerce and banks.
Fajardo .....	Claims, chairman. Ways and means. Public institutions. Legislation. Judicial organization and proceedings. Budget of expenses.
Lugo Viña .....	Engrossed and enrolled bills, chairman. Organization of districts; also boundary lines. Expenses of the house.
Mattey .....	Accounts. Organization of districts; also boundary lines. Budget of expenses.
Mejias .....	Charities, chairman. Agriculture and irrigation, chairman.
Mendez Martinez .....	Expenses of the house, chairman. Land and other properties, chairman. Roads and public buildings.
Parra Capó .....	Legislation, chairman. Police. Judicial organization and proceedings Elections.
Quiñones .....	Libraries, chairman. Science and arts, chairman. Public institutions, chairman. Organization of districts; also boundary lines, chairman. Roads and public buildings.
Rodriguez .....	Accounts, chairman. Industries, manufactures, weights, and measures. Ways and means.
Rosalý .....	Ways and means, chairman. Commerce and banks. Budget of expenses.
Sanchez Morales .....	Commerce and banks, chairman. Printing, chairman. Labor, chairman. Public instruction. Organization of districts; also boundary lines. Budget of expenses. Ways and means. Police.
Santoni .....	Compilation and publication of laws. Legislation.

Sein Asasa .....	Accounts. Roads and public buildings.
Serrano .....	Claims. Compilation and publication of laws. Expenses of the house. Public instruction. Libraries.
Todd .....	Compilation and publication of laws, chairman. Municipal and private corporations. Elections. Printing. Ports and mines.
Torregrosa .....	Municipal and private corporations, chairman. Health. Claims. Insular offices. Public instruction. Charities.
Tous y Soto .....	Health. Legislation. Prisons. Commerce and banks. Municipal and private corporations. Judicial organization and proceedings.
Veve, J. A. ....	Insular offices. Ways and means.
Veve, S. ....	Police, chairman. Elections, chairman. Land and other properties. Agriculture and irrigation. Budget of expenses. Charities.
Vivoni .....	On no committees.
Zechini .....	Agriculture and irrigation. Industries, manufactures, weights and measures.
Zeno Gandia .....	Public instruction, chairman. Health, chairman. Printing. Regulations and government of the house. Agriculture and irrigation. Science and arts. Libraries.

## THE JUDICIARY OF PORTO RICO.

*The supreme court.*

Chief justice, José S. Quiñones .....	11 Cruz street.
Associate justice, Luis Sulzbacher .....	Hotel Mayflower.
Associate justice, José C. Hernandez .....	20 Tetuan street.
Associate justice, José Ma. Figueras .....	
Prosecuting attorney, Rafael Romeu .....	22 Sol street.
Marshal, Samuel C. Bothwell .....	Olleria station, Santurce.
Secretary, Eugenio L. Gaztambide .....	77 Fortaleza street.

The annual salary of the chief justice is \$5,000; of the associate justices, \$4,500 each.

*United States district court.*

Judge, Hon. W. H. Holt .....	Latimer station, Santurce.
United States district attorney, Hon. N. B. K. Pettingill .....	Madras station, Santurce.
United States marshal, E. S. Wilson .....	Latimer station, Santurce.
Clerk, Ricardo Nadal .....	Mayaguez.
Interpreter, Z. Vall Spinosa .....	Olleria station, Santurce.
Stenographer, Harry P. Leake .....	103 San Francisco street.
United States commissioner, Joseph Anderson .....	Madres station, Santurce.

The annual salary of the United States district judge is \$5,000.

*District court of San Juan.*

Presiding judge, Juan R. Ramos .....	45 San José street.
Associate judge, Juan Morera Martinez .....	
Associate judge, José R. F. Savage .....	
Fiscal, Emilio Toro .....	

The annual salary of the presiding judge and associate judges of the district court of San Juan is \$3,000 each.

*District court of Ponce.*

Presiding judge, J. Soto Nussa .....	
Associate judge, Carlos Franco .....	
Associate judge, R. Sanchez Montalvo .....	
Fiscal, A. Moreno Calderon .....	

The annual salary of the presiding judge and associate judges of the district court of Ponce is \$2,400 each.

*District court of Mayaguez.*

Presiding judge, Arturo Aponte .....	
Associate judge, Juan José Perea .....	
Associate judge, J. E. Erwin .....	
Fiscal, Jesus Ma. Rossy .....	

The annual salary of the presiding judge and associate judges of the district court of Mayaguez is \$2,400 each.

*District court of Arecibo.*

Presiding judge, Felipe Cuchi .....	
Associate judge, Ricardo La Costa .....	
Associate judge, Otto Schoenrich .....	
Fiscal, Elpidio de los Santos .....	

The annual salary of the presiding judge and the associate judges of the district court of Arecibo is \$2,400 each.

*District court of Humacao.*

Presiding judge, Salvador Fulladosa .....	
Associate judge, J. Tous Soto .....	
Associate judge, Ulpiano Valdez Cajas .....	
Fiscal, M. Kearney .....	

## SUPERIOR BOARD OF HEALTH.

Dr. R. M. Hernandez, president .....	Madres station, Santurce.
Hon. William H. Elliott .....	Barracones station, Puerta de Tierra.
Dr. M. G. Brumbaugh .....	Latimer station, Santurce.
Fidel Guillermet .....	Plaza Principal, San Juan.
Dr. P. J. Salicrup, advisory member .....	Ponce.
Dr. Guillermo Curbelo, advisory member .....	Arecibo.
Dr. William Fawcett Smith, secretary and treasurer .....	1 Tetuan street.
Leo Rosenberg, chief clerk .....	Hotel Mayflower.

## DIRECTOR OF CHARITIES.

B. H. Osterhoudt, director .....	19 Fortaleza street.
R. I. Hayden, disbursing officer .....	Station 22, Santurce.
Francisco R. de Goenaga, superintendent insane asylum .....	San Juan.
Cayetano Coll y Toste, superintendent boys' charity school .....	Santurce.
Justa Urra, superintendent girls' charity school .....	
Dr. M. F. Nater, superintendent leper colony .....	San Juan.

## BOARD OF PUBLIC WORKS.

Mr. A. Stierle, C. E., president and chief engineer .....	37 San José street.
Mr. Pedro F. Fernandez, C. E., principal assistant engineer .....	Santa Ana, Bayamon.
Mr. Juan Bta. Rodriguez, C. E., consulting engineer .....	
Lowell D. Hosmer, chief clerk and disbursing officer .....	21 Cruz street.
Mr. G. S. Boyes, in charge of public buildings .....	
Assistant engineers of maintenance:	
Antonio Geigel .....	Corner Luna and San Jus- to streets.
M. A. Saldaña, C. E. ....	74 San Francisco street.

## DIRECTOR OF PRISONS.

Maximino Luzunaris, director .....	San Juan.
George W. Hale, chief clerk and disbursing officer .....	10 Fortaleza street.

## PENITENTIARY.

Cruz Castro Diaz, warden .....	Penitentiary, San Juan.
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## PORTO RICAN CODE COMMISSION.

L. S. Rowe, chairman .....	Hotel Olimpo, Santurce.
Juan Hernandez Lopez, disbursing officer .....	Segunda Iglesia, Santurce.
J. M. Keedy .....	Finley station, Santurce.
Prof. F. J. Amy, translator .....	Olleria station, Santurce.

## FREE LIBRARY OF SAN JUAN.

Trustees:	
Hon. M. G. Brumbaugh, president .....	Latimer station, Santurce.
Mr. E. S. Wilson, vice-president .....	Latimer station, Santurce.
Mr. H. P. Fallon, secretary .....	37 San José street.
Hon. José Gomez Brioso .....	First Line, Puerta de Ti- erra.
Mr. T. Larriñaga .....	Madres station, Santurce.
Librarian: Mr. R. A. van Middledyk .....	87 San Francisco street.

The free library was established on September 24, 1900, and is located at present in the diputación building, corner of San Francisco and San Cristo streets.

## THE CUSTOMS SERVICE.

## San Juan:

George W. Whitehead, collector for Porto Rico	Madres station, Santurce.
Thomas W. Cooke, special deputy collector	Madres station, Santurce.
Salvador Brau, deputy collector	75 San Francisco street.
George M. Curtis, deputy collector	73 San Francisco street.

## Ponce:

Francisco Sabat, deputy collector in charge	Ponce.
Leandro Albiso, deputy collector	Ponce.

Mayaguez: Felipe Cuebas, deputy collector in charge. Mayaguez.

Arecibo: Alejandro Salicrup, deputy collector in charge. Arecibo.

Aguadilla: Pedro Reichart, deputy collector in charge. Aguadilla.

Arroyo: Pedro San Clemente, deputy collector in charge. Arroyo.

Humacao: Sandalio Valdejuli, deputy collector in charge } Humacao.

Fajardo: Eduardo Alonso, deputy collector in charge. Fajardo.

The customs service is independent of the insular government and directly under the control of the Federal Government.

## THE POSTAL SERVICE.

Lawrence Letherman, inspector in charge. 51 Fortaleza street.

M. A. MacDonald, superintendent of transportation.

Walter K. Landis, postmaster at San Juan. Madres station, Santurce.

Lee Nixon, assistant postmaster at San Juan. Madres station, Santurce.

The postal service is independent of the insular government, and directly under the control of the Federal Government.

## THE INSULAR POLICE.

## Commissioners:

Frank Techter	9 Caleta San Francisco.
Dr. Jose Carbonell Olazarra	San Juan, P. R.
Ramon Latimer	Instituto station, Santurce.

Frank Techter, chief. 9 Caleta San Francisco.

Luis Berrios Borges, assistant chief. 22 San Sebastian street.

Joaquin L. Ferran, secretary. Instituto station, Santurce.

J. Arthur Meyer, first lieutenant and paymaster. 10 Caleta San Juan.

José Urrutia, captain. Arecibo.

Enrique Molina, captain. Caguas.

Antonio Salgado, captain. Coamo.

Pedro Guerrero, captain. Añasco.

## THE UNITED STATES WEATHER BUREAU.

Joseph L. Cline, section director. 5 Fortaleza street.

G. Harold Noyes, observer. 5 Fortaleza street.

The weather bureau is independent of the insular government, and directly under the control of the Federal Government.









*From Capt. Doss*

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FIRST ANNUAL REPORT

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OF

CHARLES H. ALLEN,

GOVERNOR OF PORTO RICO,

COVERING THE PERIOD

FROM MAY 1, 1900, TO MAY 1, 1901.

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RESPECTFULLY SUBMITTED TO

HON. WILLIAM MCKINLEY,

PRESIDENT OF THE UNITED STATES,

Through the Hon. JOHN HAY, Secretary of State.

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MAY 1, 1901.

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WASHINGTON:

GOVERNMENT PRINTING OFFICE.

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